



VILLAGE OF GROSSE POINTE SHORES, A MICHIGAN CITY

Budget Fiscal Year Ending June 30, 2019

***A Portrait of Unique
Beauty and Community
Pride***

795 Lake Shore Road

Grosse Pointe Shores MI 48236

313 881 6565

www.gpshoresmi.gov

CITY COUNCIL

Ted KedzierskiMayor
Bruce Bisballe.....Mayor Pro Tem Robert Barrette.....Council Member
Tina EllisCouncil Member Robert GesellCouncil Member
Doug Kucyk.....Council Member Matthew Seely.....Council Member
Bruce Nichols, Clerk

FINANCE COMMITTEE

Bruce Bisballe, Chair Tina Ellis
Robert Gesell Ted Kedzierski, Mayor
Kay Felt, Citizen Representative



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LETTER TO CITY COUNCIL

VILLAGE OF
GROSSE POINTE
SHORES,
A Michigan City

May 15, 2018

The Finance Committee and staff are pleased to recommend to the City Council the balanced budget for the Village of Grosse Pointe Shores, A Michigan City for fiscal year 2018/2019. The proposed budget and forecasted budgets through 2022/2023 are the result of numerous meetings of the Finance Committee and many hours by Finance Officer/Treasurer, Rhonda Ricketts. This budget meets our Charter requirements and is in compliance with State law.

The goal of this budget was to keep the City's tax rate the same as last year's less the additional one mill that was included the last two years for needed park renovations while still maintaining and improving our infrastructure and services to our residents.

Work on the fiscal year budget begins with all department heads evaluating their needs for the upcoming year. The department heads research vendors and pricing information so that complete and accurate information is forwarded to the Finance Committee for consideration. At the first Finance Committee meeting devoted to the new budget, further discussion occurs on these requests and additional information may be requested from the department head. In most cases the information provided is more than adequate for the request to become part of the new budget.

The total general fund budget for fiscal year 2018/2019 is \$6,129,661 compared to the previous fiscal year budget of \$6,546,179. A decrease of 6.4%. The decrease is largely due to the park renovations and improvements currently underway.

General Fund Budget History

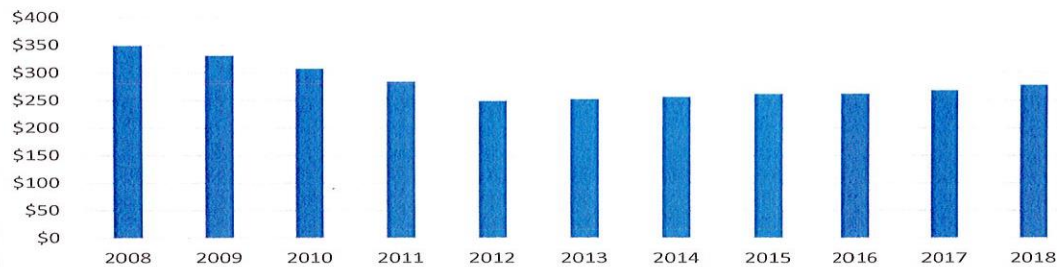


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Please note that the budget numbers for the 2013/2014 fiscal year included the Honeywell Energy Project. The budget total adjusted for the Energy Project that year would be \$5,052,939 versus \$7,987,112.

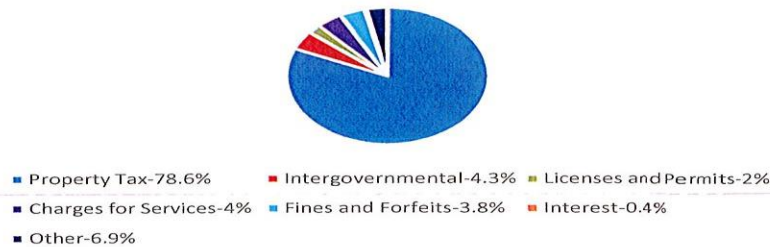
The largest source of revenue in the general fund is taxes, making up 78.6% of revenues in the proposed budget. The City has experienced an increase in taxable value over the past seven years with the exception of 2016 where the taxable valuation remained nearly the same. However, the taxable valuation is still \$71 million lower than it's peak in 2008. This loss equates to nearly \$1.2 million at today's tax rate in loss revenue for the general fund.

Taxable Value History



State law (Proposal A) limits the increase in taxable value by the rate of inflation or 5% whichever is less, unless the property is sold (uncapped) or improvements are added which increases the value of the property. For the last four years, the rate of inflation has averaged only 1.23%.

General Fund Budget
Revenue Source

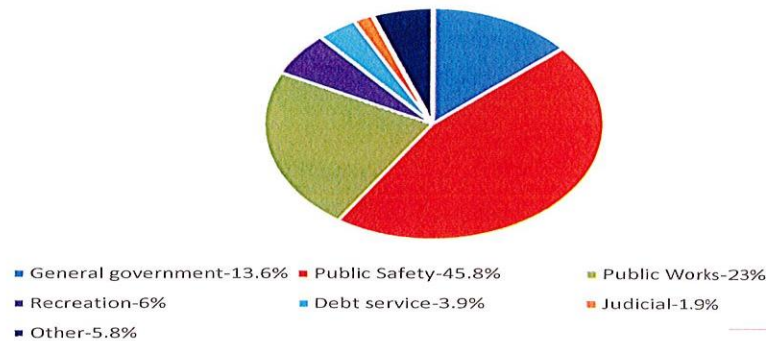


Expenditures in the General Fund proposed budget have also decreased 6% from the current fiscal year budget. Once again this is largely due to the park renovations and improvements that are currently underway.

The largest expenditure category for the General Fund is the Public Safety Department at \$2,799,595 or 45.8% of the total general fund budget. The Public Safety Department is the largest department in terms of employees with 18 full-time officers and 13 part-time employees. As we are all very aware of, the Public Safety Department is responsible for the protection and safety of our community and is held in high regards by our residents.

The second largest expenditure category in the General Fund is Sanitation, a division of the Public Works Department. Another service that is greatly appreciated by our residents for the collection of household waste, yard waste and recycling items. The Sanitation budget total typically remains stable from year to year, with the exception of employee costs rising and the occasional purchase of replacement equipment.

General Fund Budget
Expenditure Categories



The proposed General Fund budget includes the purchase of Public Safety breathing apparatus, the purchase of a Public Safety patrol vehicle, the purchase of a Public Works pickup truck, inflation adjusted increases to insurance, fuel and energy costs, expected contractual wage increases for employees and the addition of more park gate guards for park security and safety.

The proposed budget for our Local Roads Fund includes much needed repairs to Belle Meade and Blairmoor totaling \$255,000. The Finance Committee and Administrative staff continue to monitor the conditions of our Major and Local roads and then prioritize the future needs of the communities' road infrastructure for consideration in upcoming budget years.

In the Water and Sewer Fund, a rate increase of 5% is proposed. Rate confirmation from Great Lakes Water Authority and Wayne County Department of Environment have not been received to date. Last year rate increases were 4.8% from the Great Lakes Water Authority on the water side and 4.7% from Wayne County on the sewer side. The current rate per 100 cubic feet of water usage is \$12.49 or \$187.35 for a minimum quarterly bill. The proposed new rate would be \$13.12 or \$196.80 for a minimum quarterly bill of up to 1500 cubic feet of water usage.

The Marina Fund is looking at repairs to the weather/water related issues on the main marina sea wall. Currently the Harbor Master is seeking recommendations and estimates for the needed repairs. \$50,000 has been included in the Marina Fund budget for these needed repairs.

As we look towards the future, road repairs and water/sewer projects continue to be a priority with funds being set aside for future projects. Contributions to our Major and Local Road funds along with building up our Capital Equipment Reserve will help us achieve this.

We would like to thank the Finance Committee members (Chairman Bisballe, Members Felt, Gesell and Ellis) along with former Finance Committee member Kucyk, Public Safety Director Schulte and Public Works Director Smith for their many hours of work, input and cooperation in helping to create a balanced budget that will continue to make our community welcoming, safe and proud.

We welcome your comments and questions that you may have.



Mark Wollenweber
City Manager



Rhonda Ricketts
Finance Officer/Treasurer

Notice of Public Hearing

NOTICE OF PUBLIC HEARING ON
PROPOSED 2018 CITY PROPERTY TAXES
AND 2018/2019 BUDGET

The Council of the Village of Grosse Pointe Shores, A Michigan City will hold a public hearing during its regularly scheduled meeting, 7:00 p.m., Tuesday, May 15, 2018 in the first floor Council Chambers of the Grosse Pointe Shores Municipal Building, 795 Lake Shore Road, for the purpose of discussing adoption of the 2018–2019 Budget.

The subject of this hearing is the property tax millage rate of 16.7848 proposed to be levied on July 1, 2018 to support the proposed General Fund Budget.

If adopted, the proposed millage will generate \$4,660,968 in operating revenue from ad valorem property taxes for the general fund, which is a \$68,682 or 1.45% decrease compared to the 2017-2018 total tax collection of \$4,729,650.

Note: This is a 1 Mill reduction due to the special levy related to the parks that is being eliminated.

The City Council expects to take action on the proposed millage rates as well as taking action to approve the aforementioned budget at the Council meeting immediately following the public hearing. The taxing unit publishing this notice, identified above, has complete authority to establish the number of mills to be levied from within its authorized millage rate.

Copies of the proposed budget will be available for public inspection during regular business hours in the Administrative Offices, 795 Lake Shore Road on Wednesday, May, 9, 2018 and will also be available for viewing on the City's website (www.gpshoresmi.gov).

Oral or written public comments on the proposed millage rate and the proposed City budget are welcome at the public hearing.

Bruce Nichols, Clerk

GPT: MAY 3, 2018

Resolution - Budget Adoption

Whereas, a public hearing was held on May 15, 2018 as required by City Charter and State Statute, **THEREFORE, BE IT RESOLVED**, that the City's 2018/2019 Annual City Budget be adopted as follows:

| | <u>Revenues</u> | | <u>Expenditures</u> |
|----------------------------------|-----------------|---------------------------|---------------------|
| GENERAL FUND | | | |
| Property Taxes | \$4,660,965 | City Council | \$ 24,050 |
| Interest/Penalty, Delq Tax | 8,250 | Judicial | 116,769 |
| Tax Admin Fees | 145,000 | City Manager | 237,159 |
| Permits and Inspections Fees | 125,000 | Shared Expenses | 75,250 |
| Dog and Bike Licenses | 900 | Elections | 36,815 |
| State Constitutional | 264,254 | Financial Administration | 525,488 |
| State Shared Liquor License Fees | 800 | Assessing | 27,516 |
| Court Fines | 50,000 | Clerk | 18,131 |
| Alcohol Forfeiture Revenues | 5,000 | Buildings and Grounds | 394,514 |
| Ambulance Fees | 45,000 | Public Safety | 2,799,595 |
| Violation Bureau Fees | 180,000 | Public Works | 453,012 |
| Interest Earnings | 22,283 | Building Department | 102,042 |
| Reimbursement, Major Street Fund | 39,230 | Planning/Zoning | 25,863 |
| Reimbursement, Local Street Fund | 38,165 | Sanitation | 559,597 |
| Reimbursement, Water | 225,000 | Parks and Recreation | 377,157 |
| Reimbursement, Pension | 45,000 | Fringe Benefits/Insurance | 356,703 |
| Cable Franchise Fee | 79,000 | | |
| MMRMA/WC Adjustment | 92,000 | | |

| | <u>Revenues</u> | <u>Expenditures</u> |
|-----------------------------------|---------------------|---------------------|
| GENERAL FUND (Continued) | | |
| Miscellaneous Revenues | 62,814 | |
| Donations | 25,000 | |
| Proceeds on sale of Capital Asset | 16,000 | |
| TOTAL | \$ 6,129,661 | \$6,129,661 |

| | <u>Revenues</u> | <u>Expenditures</u> |
|----------------------------------|-----------------|---------------------|
| MAJOR STREETS FUND | \$226,400 | \$226,400 |
| LOCAL STREETS FUND | 328,500 | 328,500 |
| 911 SERVICE FUND | 22,000 | 22,000 |
| DRUG LAW ENFORCEMENT FUND | 5,000 | 5,000 |
| DEBT SERVICE FUND | 262,023 | 262,023 |
| WATER AND SEWER FUND | 2,759,100 | 2,759,100 |
| MARINA FUND | 288,226 | 288,226 |

On motion of Council Member Seely, seconded by Council Member Kucyk, and carried unanimously (7-0), Council adopted the budget as recommended by the Finance Committee and staff and on a fund and activity basis for the fiscal year 2018/2019. Specifically, the General Fund at the functional level and all other funds at the expenditure level.

City Profile

History

The Village of Grosse Pointe Shores lies along the shore line of Lake St. Clair in Wayne and Macomb Counties just north of the City of Detroit. Early settlers of the area were of French descent who established homes and farms along the picturesque waterfront and stretching inland. These farms were known as “strip farms” or “ribbon farms” which ran in many cases several miles from the lake towards the west. The waterfront was an important transportation method for shipment of the crops as well as an irrigation method. As the City of Detroit began its industrialization, many of the area’s business leaders and families of wealth, built summer homes along the waterfront and in some cases also farmed the land. Eventually these summer homes developed into year-round homes with the introduction of the interurban railway system in the 1880’s. The rail system provided easy access from the City of Detroit north and east stretching to the City of Port Huron, allowing an easier commuting system from the growing City of Detroit to spacious land areas to call home. In the early 1900’s, the introduction of the automobile along with the automotive transportation route of Lake Shore Road, provided easier access for many families to settle into the Grosse Pointe area. The farm lands started to develop into estate properties.

Grosse Pointe Shores was incorporated as a Home Rule Village in 1911 with a population of approximately 350 people. The area attracted well known leaders of Detroit businesses including Packard Motors, Ford Motor Company and Burroughs Adding Machine to name a few to build large attractive estates. Following World War II and the construction of the interceptor sewer system, construction began to change the community once again. Many of the strip farms were developed into subdivisions. The new single-family homes were easier and more affordable to manage than the earlier estates. One by one the farm land was disappearing and the Grosse Pointe Shores that we know today was beginning to form. With the rapid growth of homes, a master plan for development was needed to assure the character of the community was maintained as envisioned. The founders of Grosse Pointe Shores adopted the vision of a single-family community in 1924. With the exception of the commercial facility, Grosse Pointe Yacht Club and the last of the original family estates of the Edsel and Eleanor Ford House which is now a tax-exempt visitor attraction, the community remains a single-family residential community.

In April of 2009, after the voters approved the change of government from a Home Rule Village to a Home Rule City form, the Village of Grosse Pointe Shores became the Village of Grosse Pointe Shores, A Michigan City.



Grosse Pointe Yacht Club



Edsel and Eleanor Ford House

Area



The Village of Grosse Pointe Shores is located in southeast Michigan, just north of the City of Detroit. The smallest of the five Grosse Pointe communities, Grosse Pointe Shores is located along the shoreline of Lake St. Clair approximately 3 ½ miles long and a half mile wide (approximately 1.1 square miles). The Grosse Pointe Public Schools system provides public education K-12 for the residents located within the Wayne County portion of Grosse Pointe Shores while South Lake Schools provide K-12 education for those residents located in the Macomb County portion.

Interstate 94 is located a few minutes away providing easy access to other major interstates for destinations near and far. The Suburban Mobility Authority for Regional Transportation (SMART) bus system for transit in the Detroit Metropolitan Area has several stops available within the City limits. The Detroit Metropolitan Wayne County Airport (commonly known as Detroit Metro Airport) is within a 30 minute drive of Grosse Pointe Shores providing flights domestically and internationally.

Residents are served by several hospitals near Grosse Pointe Shores: St. John Hospital and Medical Center, Beaumont Hospital, and Henry Ford Cottage Hospital. Banking needs of the residents can be adequately served by many locations nearby in the Cities of Grosse Pointe Farms and Grosse Pointe Woods including Bank of America, Comerica Bank, Fifth Third Bank, Flagstar Bank, JP Morgan Chase Bank and Chemical Bank to name a few.

Demographics

As of the 2010 Census, the population of the Village of Grosse Pointe Shores was 3,008 – a 6.6% increase from the 2000 Census. Of the total, 1,080 persons were age 60 or older and 637 were under the age of 20. The median age of residents was 52.2 years of age. Nearly 60% of the residents hold a bachelor's degree or higher. The median household income according to the 2010 American Community Survey was \$122,200 and the Per Capita Income was \$81,545.

The median housing value per the 2010 American Community Survey was \$483,900 with more than one hundred homes valued at \$1 million or more.

Of the nearly 720 acres of land within the Village of Grosse Pointe Shores, 546.6 acres were occupied by single-family homes and 32.8 acres were park, recreation and other open areas of space per the Southeast Michigan Council of Governments (SEMCOG) 2010 Leaf off Imagery.

Taxing

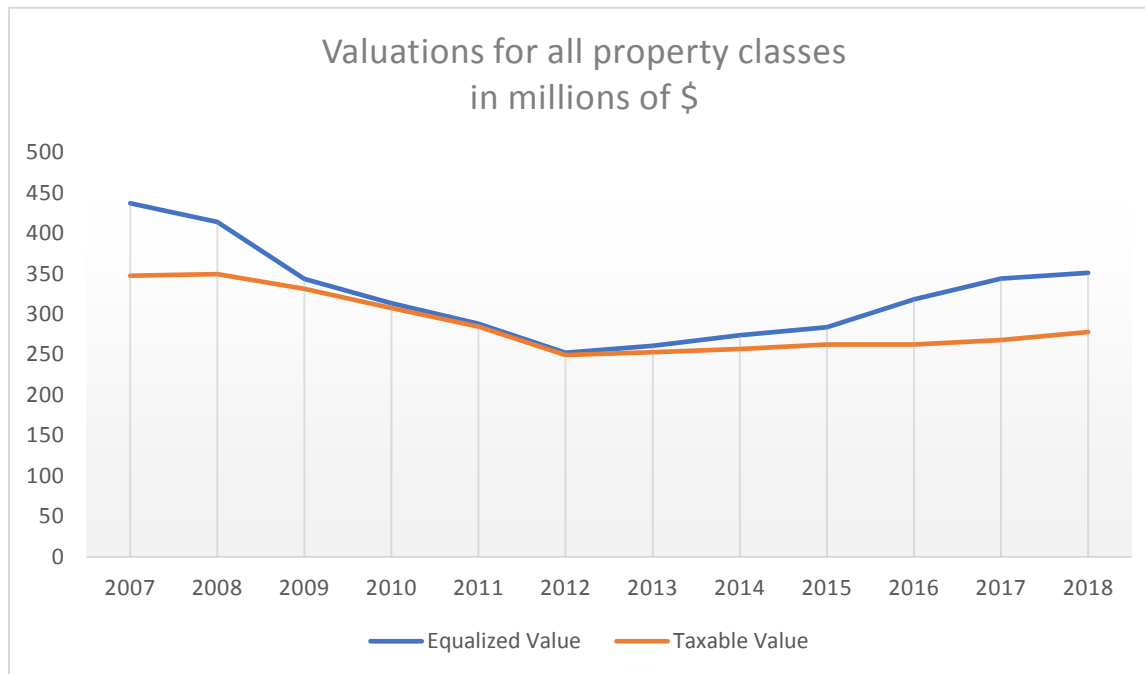
Ninety-eight percent of the City's taxable value is represented by the residential class of property. The balance is made up of commercial real property and personal property. The City has no industrial, agricultural or developmental properties.

The following table lists the top 10 taxpayers in the Village of Grosse Pointe Shores. These taxpayers make up 6.74% of the total taxable value for the City.

| Name of Taxpayer | Entity | 2018 | % of 2018 |
|-------------------------------|-----------------|---------------------|-------------------|
| | | Taxable Value | Taxable Valuation |
| Grosse Pointe Yacht Club | Country Club | \$ 2,969,641 | 1.07% |
| Ford, Martha F. | Resident | 2,321,561 | 0.84% |
| Wilson, Mary MacLean | Resident | 2,195,545 | 0.79% |
| Anderson, James A. | Resident | 2,163,200 | 0.78% |
| Alandt, Paul D. and Lynn Ford | Resident | 1,788,713 | 0.64% |
| Russell Development | Developer | 1,617,100 | 0.58% |
| DTE Gas Company | Utility Company | 1,604,400 | 0.58% |
| Policherla, Haranath | Resident | 1,392,756 | 0.50% |
| Rahaim, James | Resident | 1,348,000 | 0.49% |
| Booth II, John L. | Resident | 1,324,441 | 0.48% |
| TOTAL | | \$18,725,357 | 6.75% |

In 2008, taxable values decreased for the first time since the adoption of Proposal A due to the downturn in the economy. 2012 marked the lowest year in property values in many years. In 2013 property values in Grosse Pointe Shores began to rise once again.

For 2018, Taxable Values increased by 3.6% and State Equalized Values increased by 2.1% over the 2017 valuations. Overall, Taxable Values and the State Equalized Values are higher than in 2012 by 11.3% and 39% respectively. The following graph illustrates the fluctuation in Taxable Values and the State Equalized Values since 2007.



Millage Rate**Properties located in Wayne County****Fiscal Year 2017/2018 (1)**

| | | Homestead | Non-Homestead |
|---|--------------|------------------------------|--------------------------|
| | | <u>Properties (2)</u> | <u>Properties</u> |
| Village of Grosse Pointe Shores - | Operating | 14.0352 | 14.0352 |
| | Refuse | 1.9402 | 1.9402 |
| | Pension | 1.7056 | 1.7056 |
| | Debt | 1.0119 | 1.0119 |
| | PA 359 | 0.1865 | 0.1865 |
| State Education Tax | | 6.0000 | 6.0000 |
| Grosse Pointe Public Schools – | Local | 0.0000 | 18.0000 |
| | Sinking Fund | 0.9900 | 0.9900 |
| | Debt | 1.6408 | 1.6408 |
| | Supplement | 6.3175 | 0.0000 |
| Grosse Pointe Library | | 2.2186 | 2.2186 |
| Wayne County | | 7.8220 | 7.8220 |
| Wayne County Transit Authority | | 1.0000 | 1.0000 |
| Wayne County Intermediate Schools | | 5.4643 | 5.4643 |
| Wayne County Community College | | 3.2408 | 3.2408 |
| Huron Clinton Metropolitan Authority | | 0.2140 | 0.2140 |
| Detroit Zoological Authority | | 0.1000 | 0.1000 |
| Detroit Institute of Arts | | 0.2000 | 0.2000 |
| Total Village of Grosse Pointe Shores (Wayne) | | \$54.0874 | \$65.7699 |

Millage Rate**Properties located in Macomb County****Fiscal Year 2017/2018 (1)**

| | | Homestead | Non-Homestead |
|--|------------|------------------------------|--------------------------|
| | | <u>Properties (2)</u> | <u>Properties</u> |
| Village of Grosse Pointe Shores - | Operating | 14.0352 | 14.0352 |
| | Refuse | 1.9402 | 1.9402 |
| | Pension | 1.7056 | 1.7056 |
| | Debt | 1.0119 | 1.0119 |
| | PA 359 | 0.1865 | 0.1865 |
| State Education Tax | | 6.0000 | 6.0000 |
| South Lake Schools – | Local | 0.0000 | 12.7771 |
| | Debt | 7.0000 | 7.0000 |
| | Supplement | 4.7868 | 4.7868 |
| Macomb County | | 4.5974 | 4.5974 |
| SMART | | 0.9903 | 0.9903 |
| Macomb County Intermediate Schools | | 2.9146 | 2.9146 |
| Macomb Community College | | 1.4034 | 1.4034 |
| Huron Clinton Metropolitan Authority | | 0.2140 | 0.2140 |
| Detroit Zoological Authority | | 0.0989 | 0.0989 |
| Detroit Institute of Arts | | 0.1979 | 0.1979 |
| Total Village of Grosse Pointe Shores (Macomb) | | \$47.0827 | \$59.8598 |

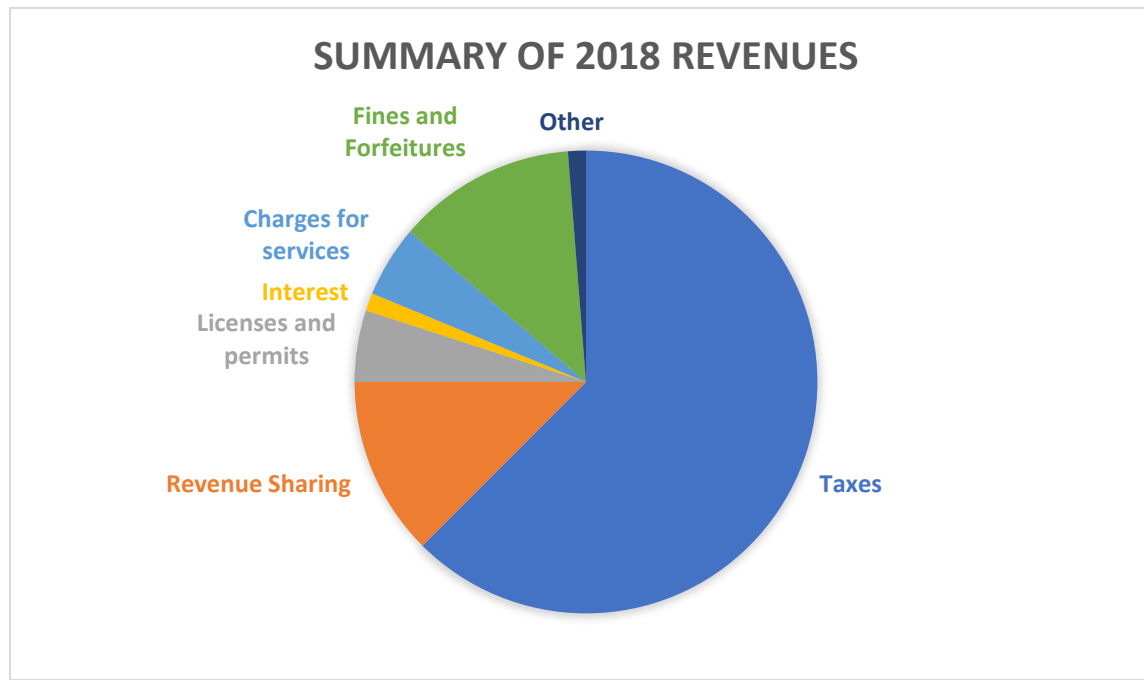
Approximately 96% of the City's SEV is contained in the Grosse Pointe School District, which levies 20.6158 mills for non-principal mills and 9.285 mills for principal. South Lake Schools overlaps into the geographical boundary of the City with the millage rates of 24.4038 mills for non-principal and 11.4965 mills for principal.

-
- (1) Per \$1,000 of Taxable Value.
 - (2) Homestead property includes principal residences, qualified agricultural property, qualified forest property and industrial personal property, which is excluded from taxes levied for school operating purposes. Moreover, commercial personal property is exempt from a portion of taxes levied for school operating purposes.

Revenues

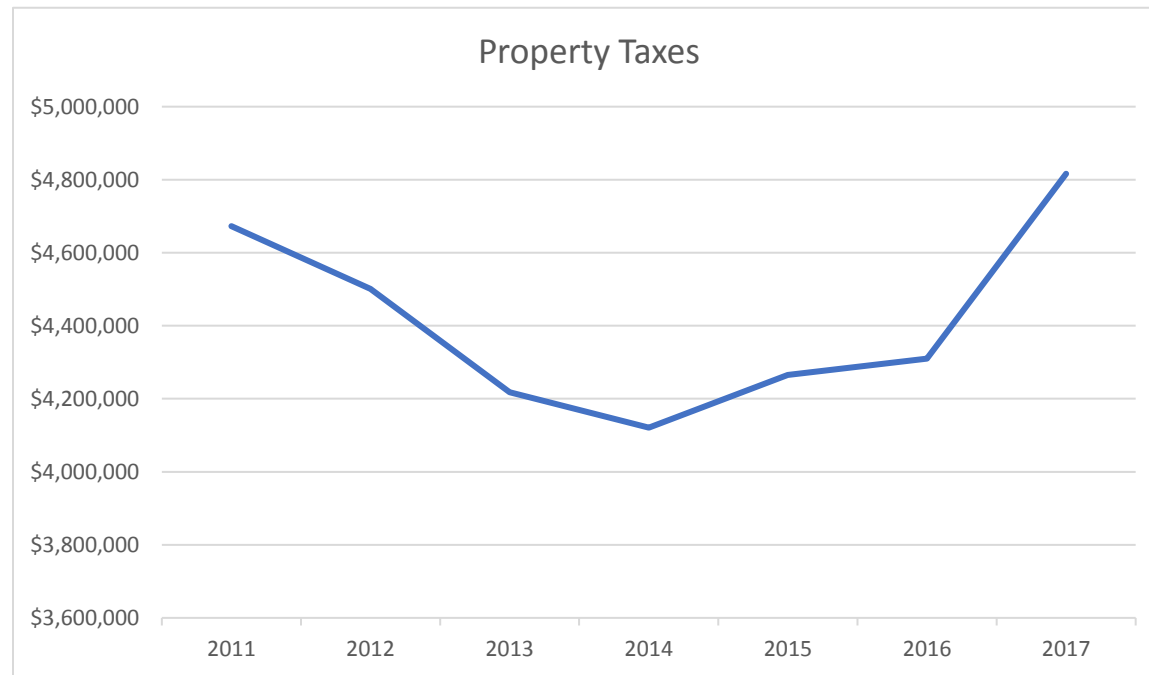
Below is a summary of major revenue sources for the City's General Fund. For each revenue source, a brief explanation has been provided. For more detailed information for these items, see the specific revenue section of the budget.

GENERAL FUND



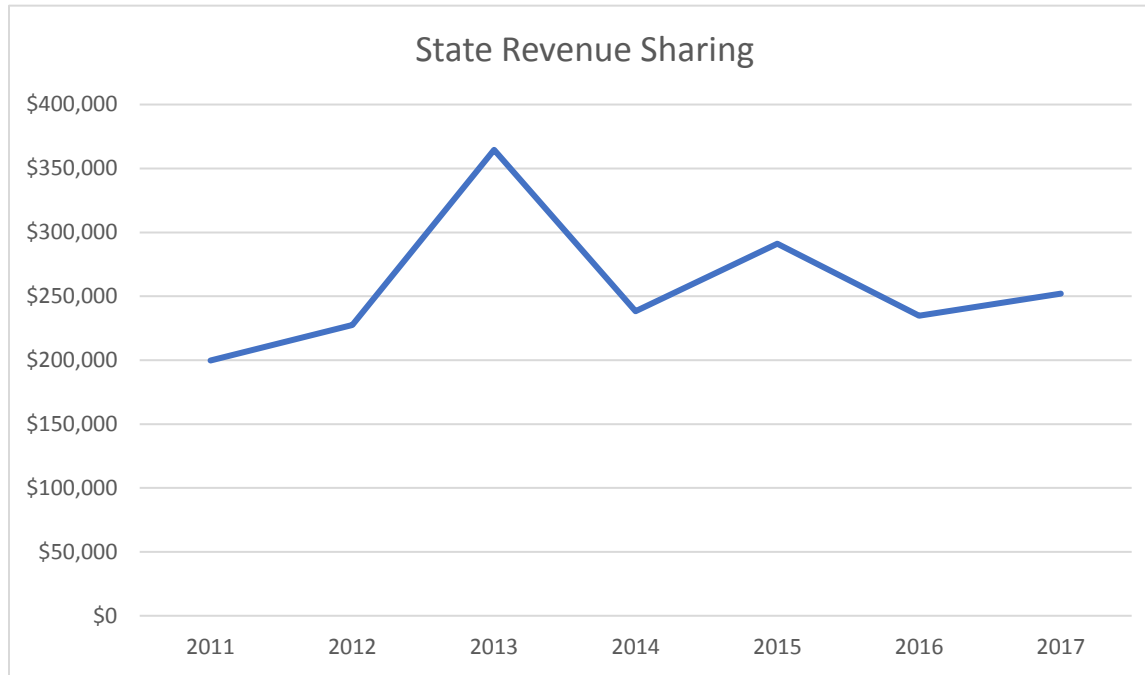
Property Taxes – The City’s property tax millage makes up the largest share of revenues for the general fund. Tax revenue is based on the taxable value of all real and personal property in the City and the City’s millage rate. The City may levy up to 20.0000 mills for operations (with Truth in Taxation Hearing and with Headlee) per the charter, however the 2018/2019 Budget reflects levying only 12.0000 in operating taxes and additional millage rates as allowed by law for Public Act 359, Refuse Collection and Debt Service.

Property taxes are levied on each July 1 and the final collection date is the last day of February the following year. Any property taxes that are unpaid are returned to the County in which the parcel is located as part of the County’s delinquent tax roll.

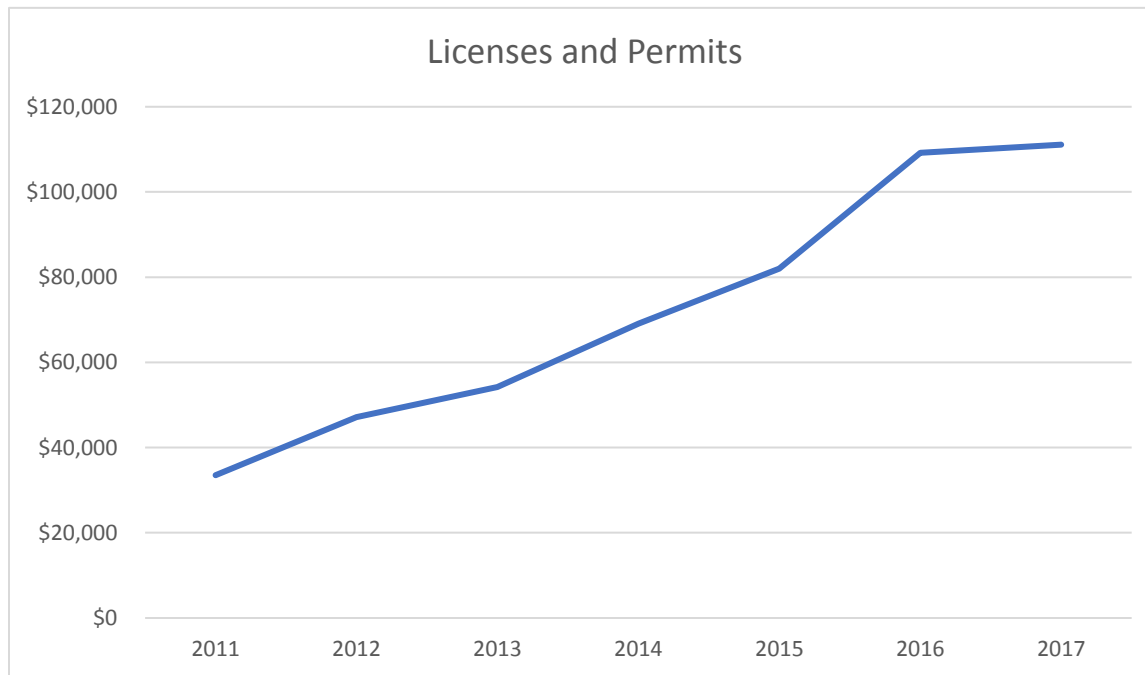


Taxable values are experiencing a modest increase. The values increase at a minimum, by the rate of inflation established by the State of Michigan and Proposal A. For 2018 taxable values the CPI index was 2.1%. Strong residential sales and additional construction will increase the taxable value even higher than the rate of inflation.

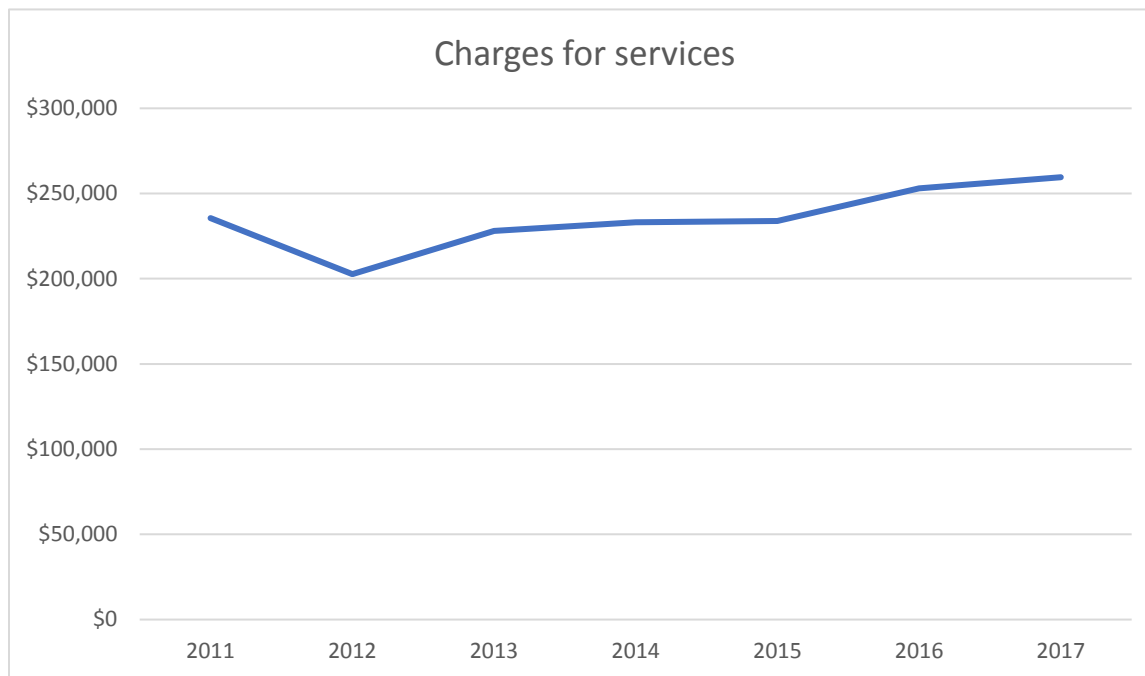
State Revenue Sharing – The State of Michigan sales tax (6%) is allocated to local municipalities as State Revenue Sharing mainly based on the population of the City. Historically these revenues were a stable source of revenues. As the State of Michigan began to experience financial difficulties, legislative changes were made to the allocation formulas. The State projections for this budget is \$250,000.



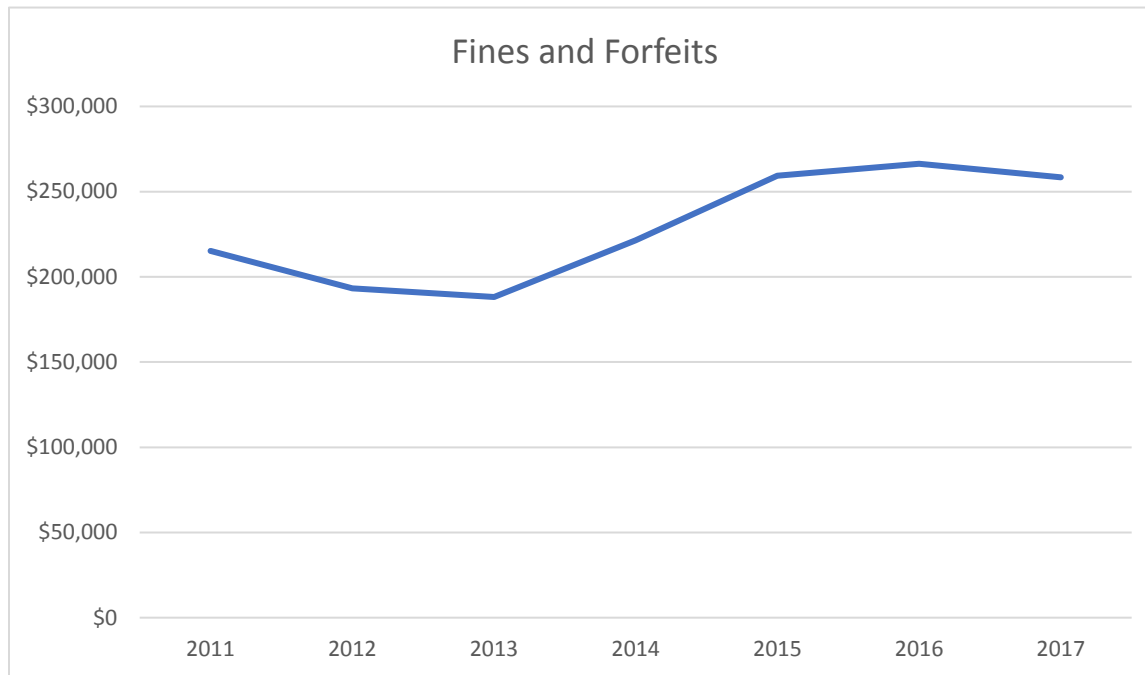
Licenses and permits – Permit fees are collected by the City for building, mechanical, plumbing and electrical work performed in our community. The Public Safety department also collects fees for dog/cat licenses as well as for snow removal by contractors, special parking arrangements of vehicles and dumpsters.



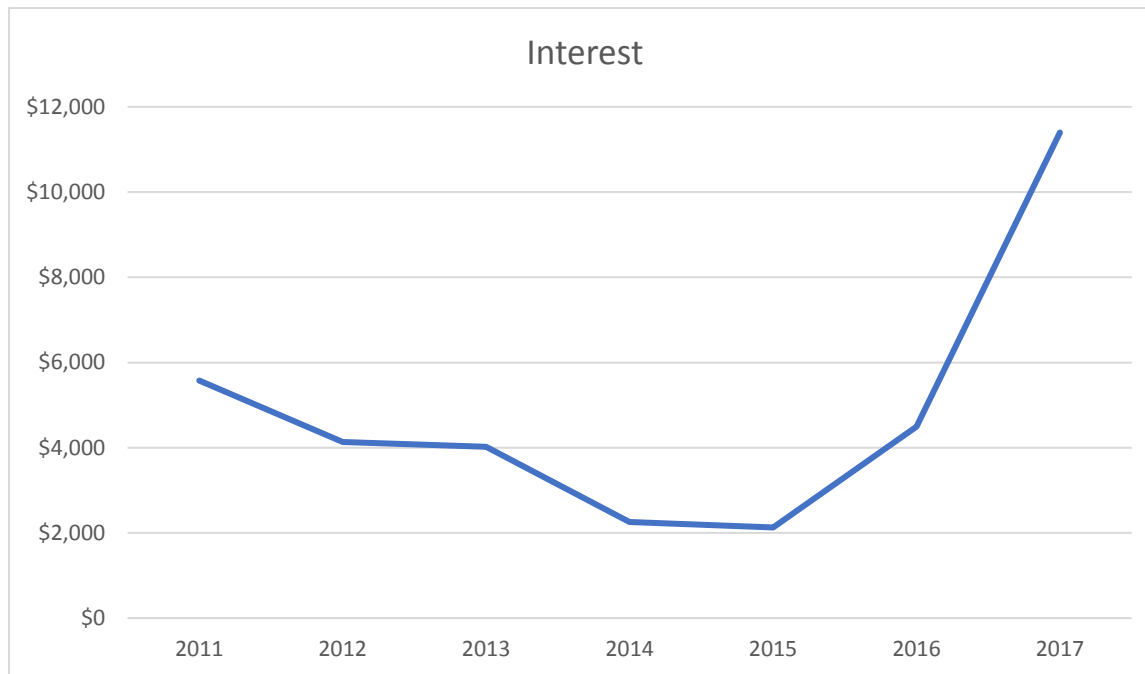
Charges for services – This category includes ambulance service fees and the reimbursements from the Major Road Fund, Local Road Fund and the Pension Fund. These reimbursements cover employee wages and related expenses for work performed in these funds that were paid from the General Fund along with equipment rental rates as set by the State of Michigan’s Department of Transportation schedule.



Fines and forfeits – The Public Safety department issues citations for various offenses including moving violations, ordinance violations and criminal arrests. The Municipal Court then receives payment for these violations as determined by the violation schedule and in cases that appear before the municipal judge, other monetary judgments may apply. Fluctuations are normal as many factors may apply such as the number of violations issued and the number of arrests.

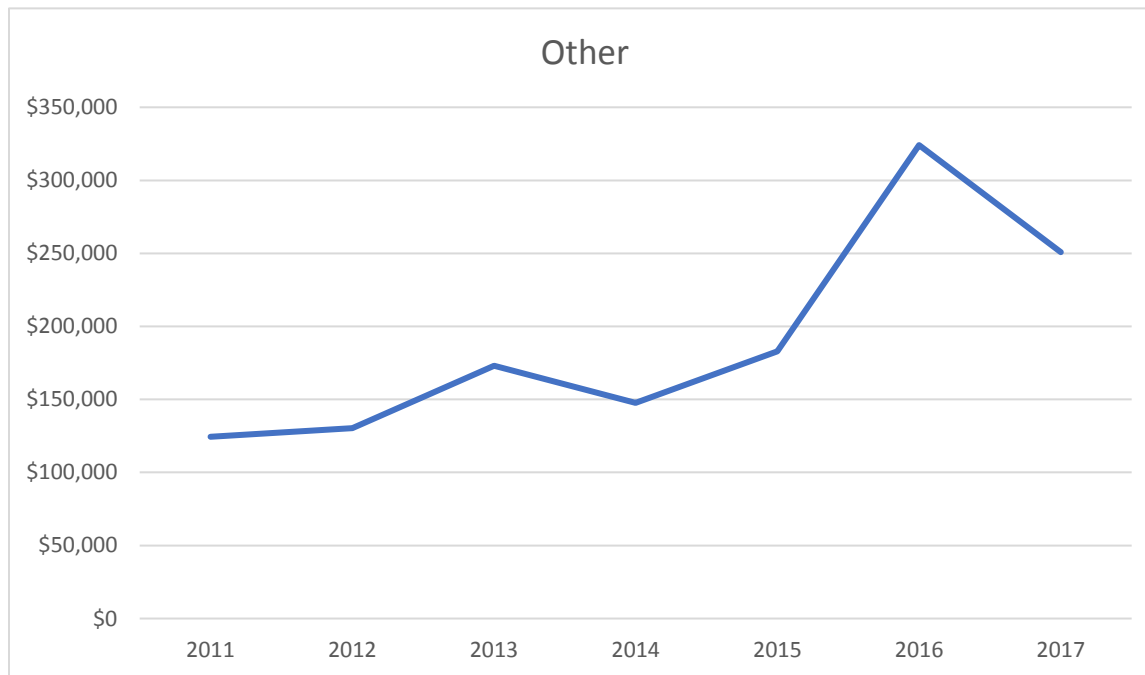


Interest – Funds on hand are invested with several financial institutions earning interest until the funds are needed for current expenditures. The total interest received is based on current interest rates and the amount of funds available for investing.



Other – This revenue category consists of many items:

- Cable Franchise Fees – 5% of the revenue that cable providers such as WideOpenWest (WOW), AT&T and Comcast Cable is returned to the City.
- Insurance Adjustments/Refunds – Previous year premium overpayments and distributions from excess assets in pooled insurance.
- Donations – Monetary gifts from residents and in some cases non-residents.
- Proceeds on the sale of Capital Assets – As City owned vehicles and equipment are replaced, they are sold and any proceeds (costs less depreciation) are recorded in this line item.
- Miscellaneous Revenues – Basically anything that is not covered in the other categories winds up here. Such as – copies, Freedom of Information Act fees, fees charged for park events (Easter Egg Hunt, Boo-fest, Classic Car show, etc), proceeds from sweatshirts/hats and similar items, park party reservation fees.

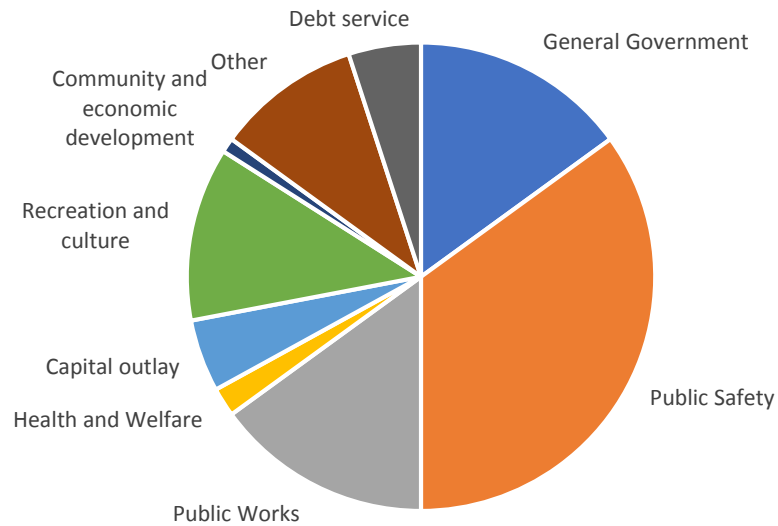


Expenditures

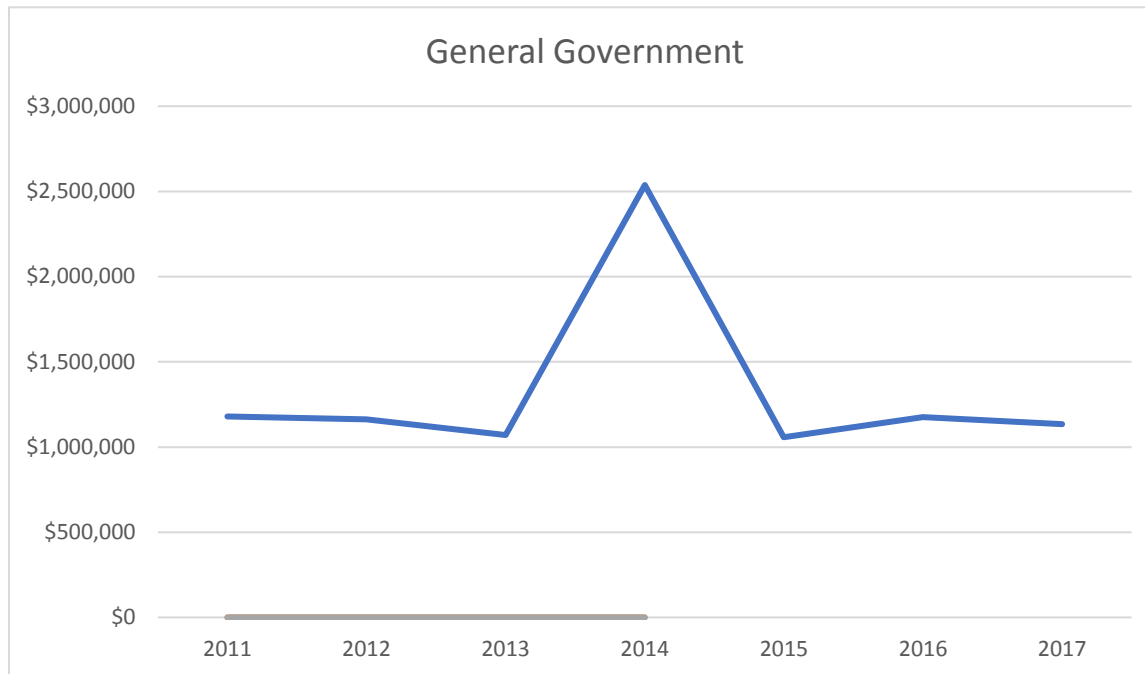
Below is a summary of major expenditures for the City's General Fund. The functions listed are those that are presented in the City's annually audited financial statements. For each expenditure item, a brief explanation has been provided. For more detailed information for these items, see the specific expenditure section of the budget.

GENERAL FUND

SUMMARY OF 2018 EXPENDITURES - by function

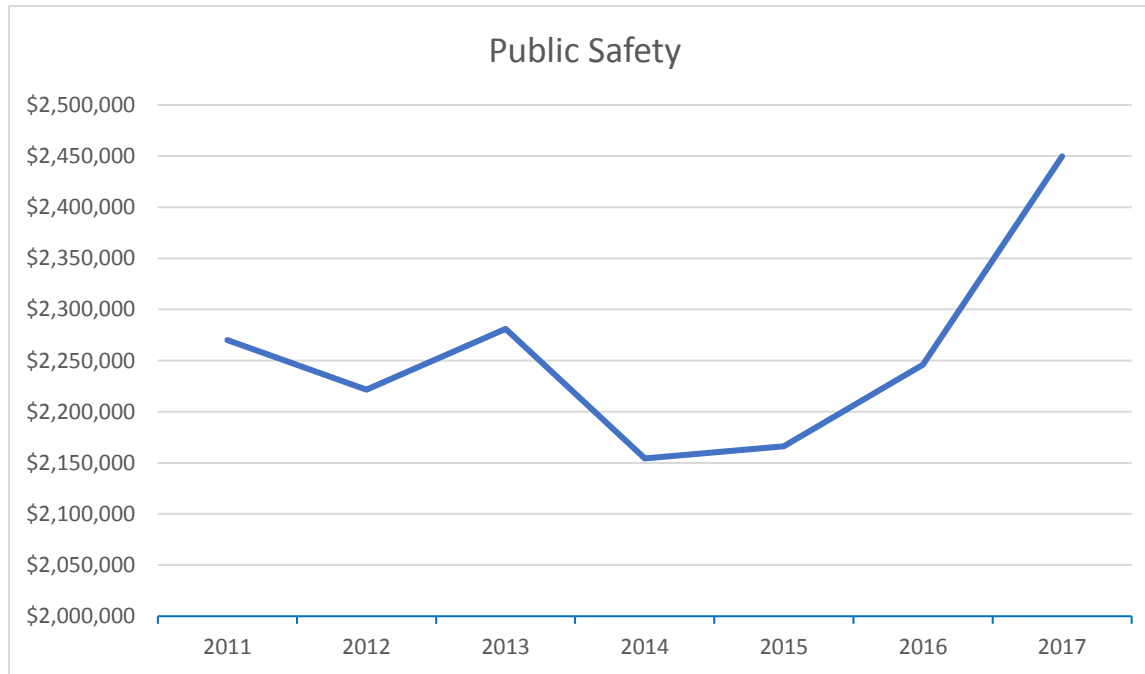


General Government – The General Government category includes many of the administrative services and departments included in the General Fund. These include City Council, Judicial, City Manager, Elections, Financial Administration, Clerk, Assessor and the City’s Buildings and Grounds. These are the core roles that are required for the government to function. Employees of the Administrative Office perform duties in several of these categories. Their wages and benefits are distributed across these categories determined by the estimated annual time spent in the categories.

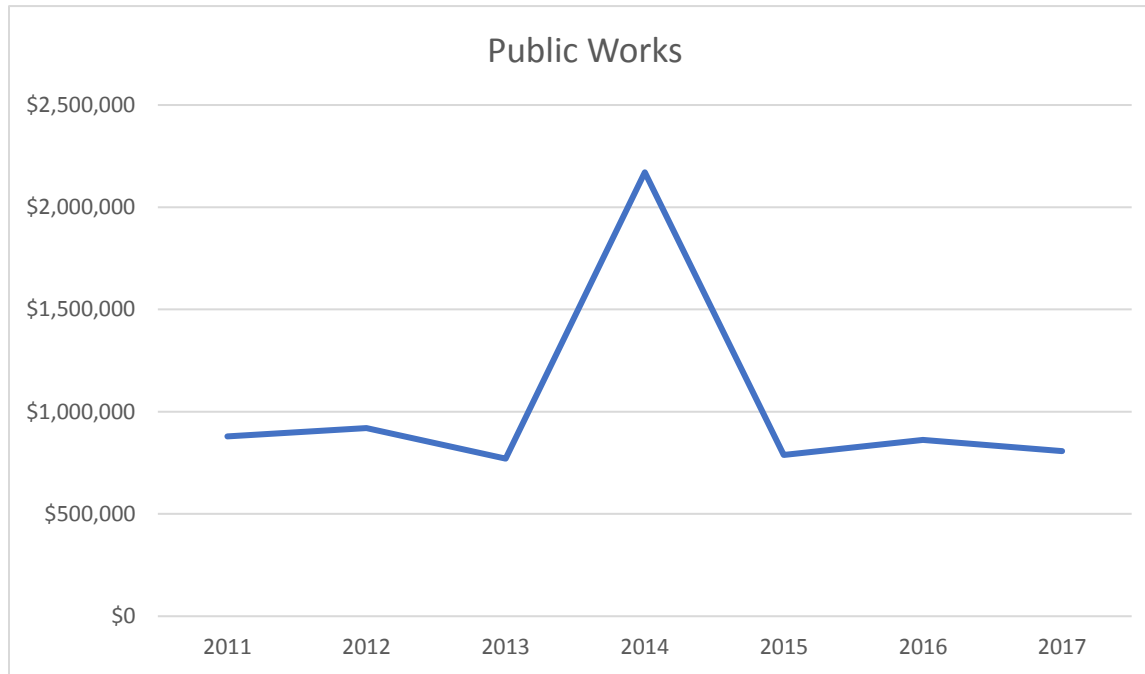


In 2014, the City’s General Government category experienced a spike in expenditures due to the Honeywell Energy Project. These expenditures included a new back up generator for the municipal buildings, boiler replacement, HVAC modifications/improvements, temperature control upgrades and lighting upgrades.

Public Safety – The largest category of general fund expenditures, the Public Safety department includes police, fire and paramedic services. These are the key roles to ensure that the public is safe.

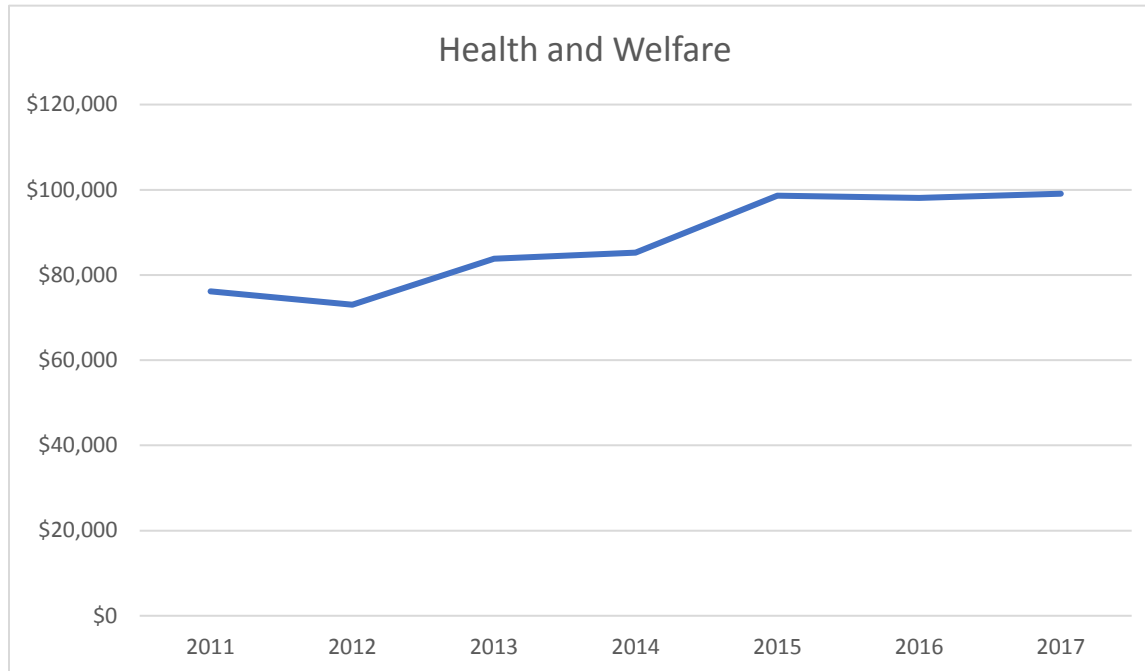


Public Works – The Public Works category covers services to roads, refuse collection along with the building department.

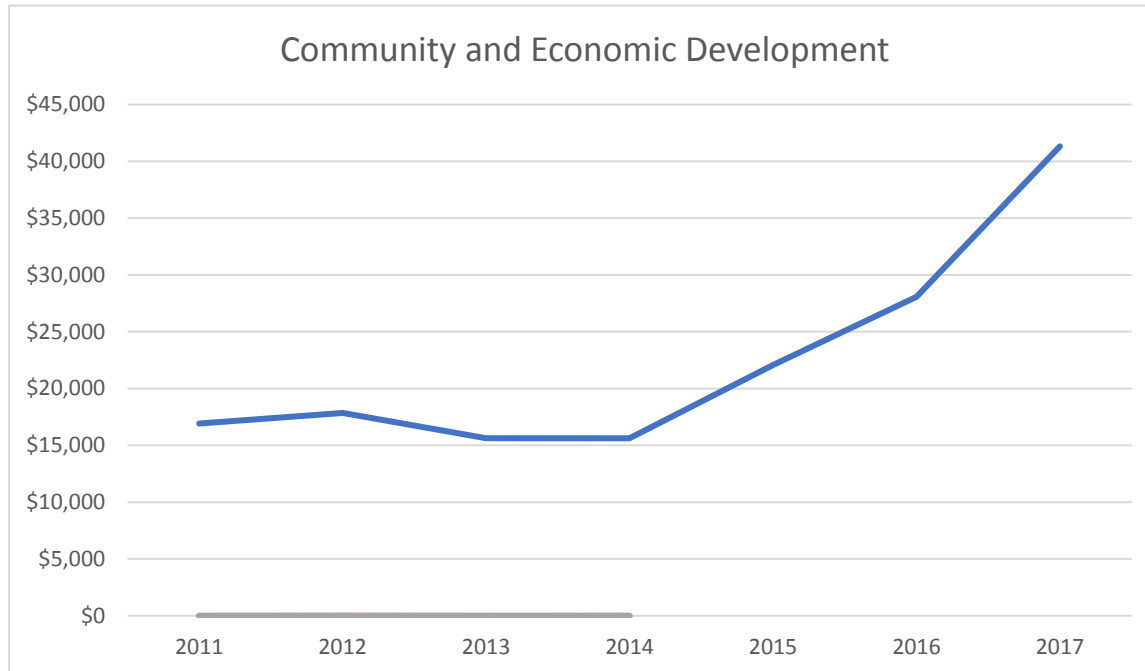


As seen with expenditures in the General Government category, Public Works also saw a rise in expenditures for the fiscal year ending June 30, 2014 due to the Honeywell Energy Project. The project included conversion of our street lights to energy efficient LED lighting and replacing the underground wiring which was mostly over sixty years old.

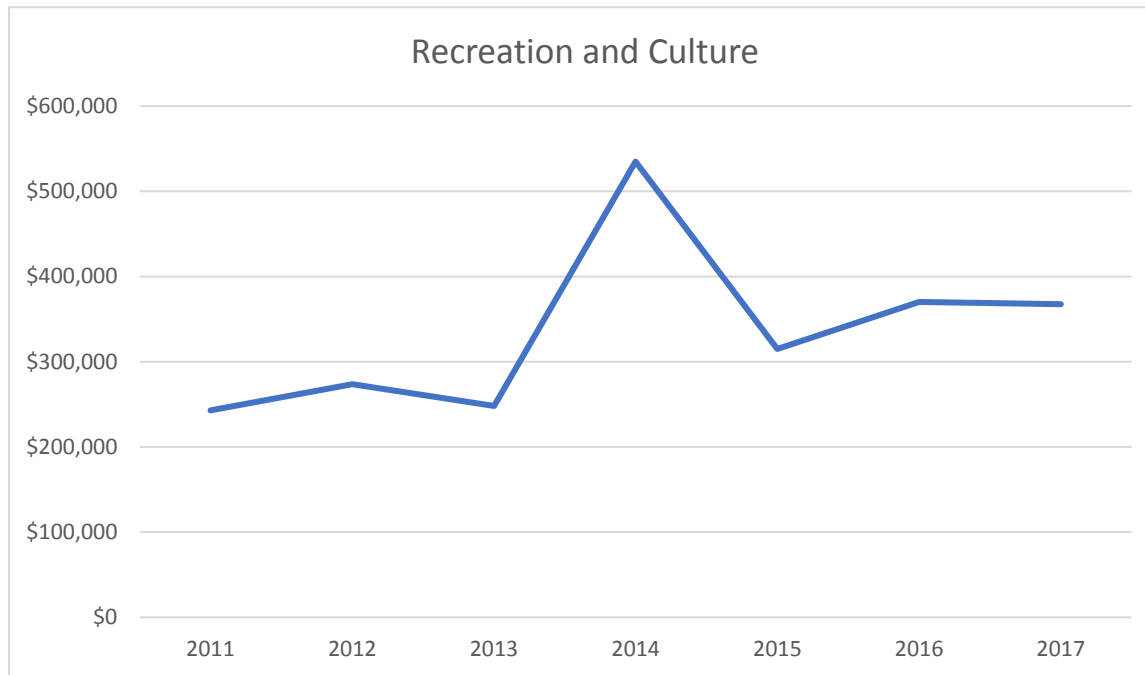
Health and welfare – The Health and welfare category includes the City’s ambulance service expenses.



Community and economic development – This category includes the City’s Planning Department’s expenditures.

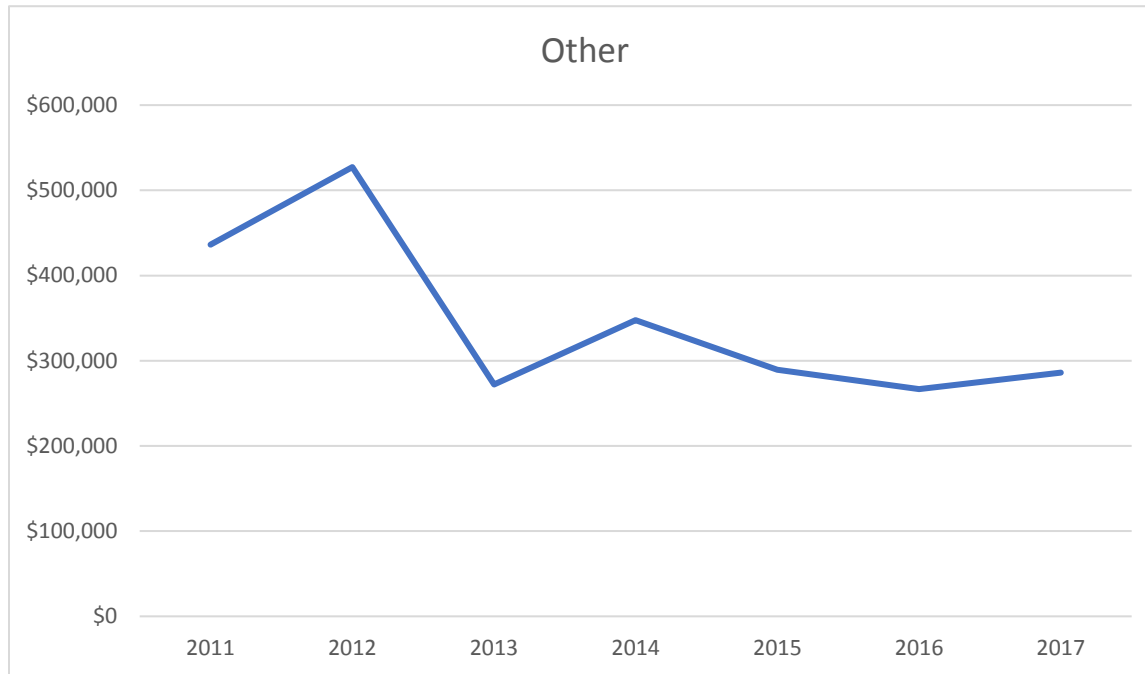


Recreation and culture – The recreation category includes expenses occurring with the Osius Park – Pool, tennis courts, picnic areas, pavilion, holiday events and staffing, as well as maintenance to the City’s soccer field, softball field and sledding hill.

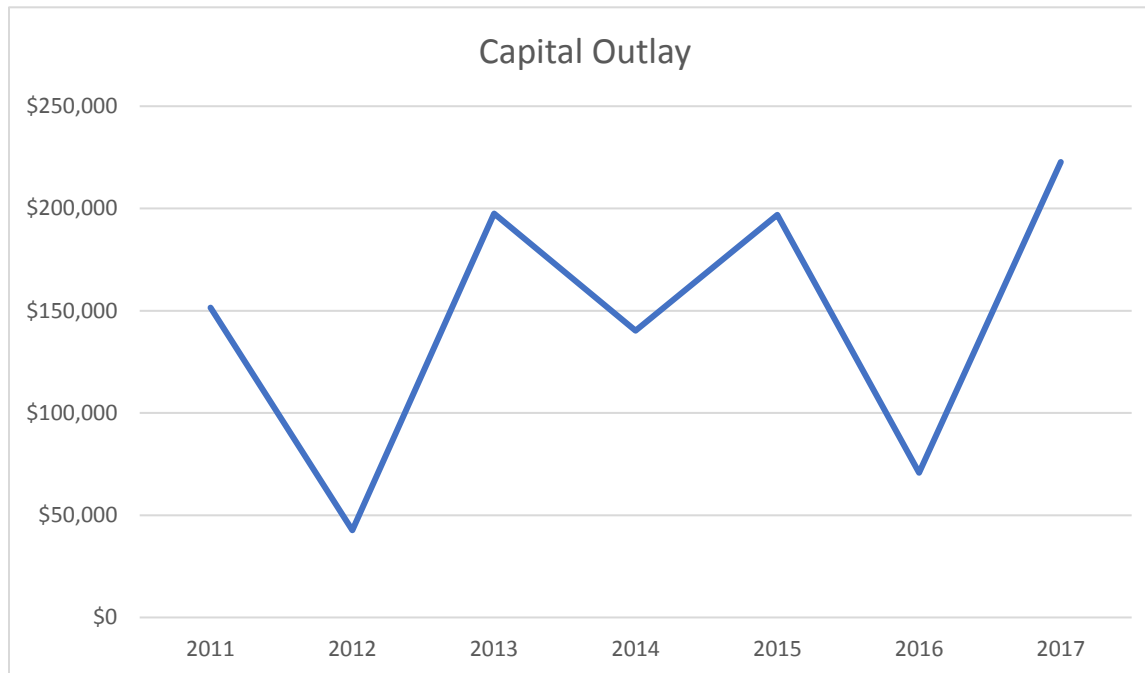


In 2014, the park facilities also incurred expenses relating to the Honeywell Energy Project. Improvements to the park and pool area included replacement of the boiler system, HVAC improvements, a liquid pool cover for energy savings, replacement pool pump, temperature control upgrades and lighting upgrades.

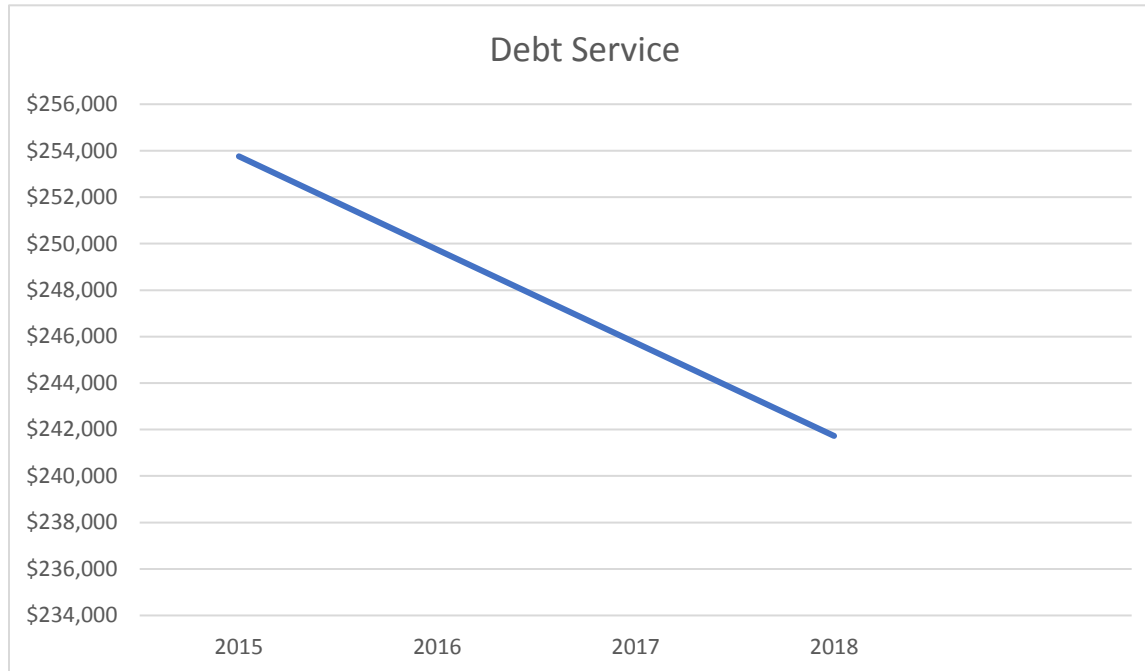
Other-Fringe benefits and insurance – This category includes items that are shared by many departments such as employment termination benefits, general liability insurance and contributions to the City’s retired employees’ benefits.



Capital outlay – Purchases of equipment for the various departments are included in this category. The majority of the equipment is replacement City vehicles such as Public Safety patrol vehicles, sanitation trucks and other vehicles used daily by the Public Works department.



Debt Service – This category includes the annual debt service payments for the Honeywell Energy Project. The payments began with the fiscal year ending June 30, 2015. Expenditures will continually decline each year until the lease arrangement ends during the June 30, 2029 fiscal year.



Strategic Plan

A strategic plan is a vital component of the City's budget process. It provides direction for the City which then ensures that the budget moves the City forward – becoming proactive and not reactive.

Main areas of this plan in no specific order of priority are:

- Fiscal responsibility
- Public Safety
- Infrastructure
- Quality of life

A stable future depends on maintaining fiscal responsibility. We want to avoid increasing property taxes whenever feasible since they place an additional burden on our residents. However, we need to continue providing high quality and dependable services that our residents expect. Including:

- Effective and proficient police and fire protection
- Advanced life-support services
- Refuse pickup
- Safe and efficient water and sewer systems
- Employ technology advancements to increase and improve productivity and services
- Provide a well-maintained community

In order to maintain financial stability, we need to provide sound leadership and a responsible government. The City needs to focus on balancing the community needs and desires with the available resources. We need to continue to provide the highest level of services in a responsible and sustainable manner. We need to continue to encourage citizen involvement for the common good of the community. And we need to continue to be proactive with infrastructure maintenance and improvements.

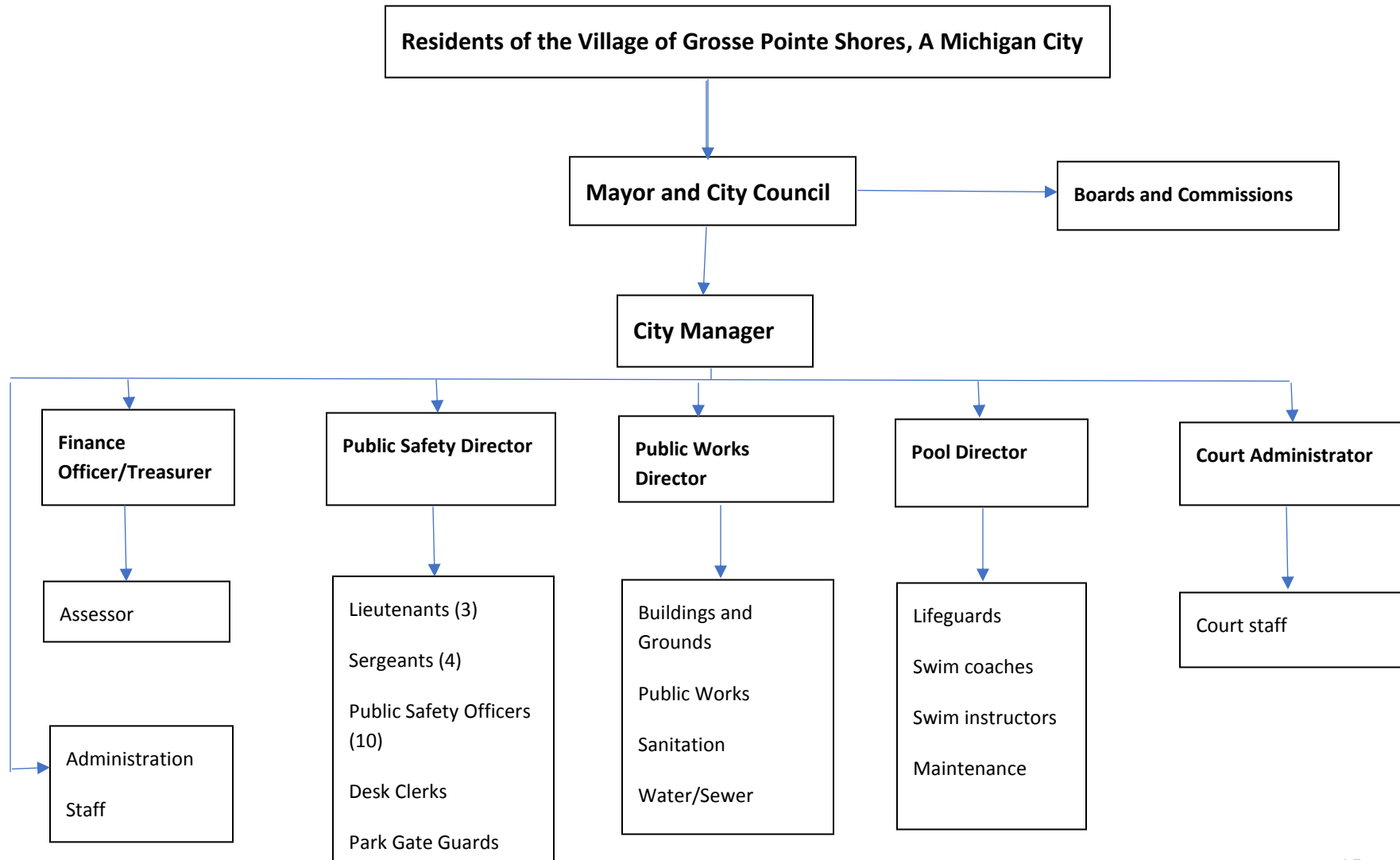
In December 2015, the City's credit rating was increased by Standard and Poor's Ratings Services from AA+ to AAA. They based this increase on "improved economic metrics within the city related to market value and income indicators as well as the very strong budgetary flexibility with additional ability to raise revenue if needed". They also noted that the City could maintain better credit characteristics than other communities in the United States in a "stress scenario" as well as having strong reserves.

Addressing the City's retiree health care liability commitments is a major concern not only for our community, but communities across the country. As of June 30, 2015, the total liability for our retiree health care was approximately \$10.3 million with a funding ratio of 21.4%.

In 2012, the City closed the defined benefit pension plan with new employees participating in a defined contribution plan. As of June 30, 2017, the unfunded pension liability was \$1.25 million with a funding ratio of 94.4%.

In order to protect the city's infrastructure (roads, water, sewer, marina, sidewalks, parks and public facilities), there is a continuous need to reinvest in the systems which will then help to avoid higher costs in the future along with providing safe, reliable and effective infrastructure throughout the city. Periodic reviews and inspections are made of these systems. Discussions continue on the short and long-term needs of the City and how to fund needed repairs and ongoing maintenance.

Organization Chart



Full time employment organizational chart

| | Fiscal year ending 06/30/2014 | Fiscal year ending 06/30/2015 | Fiscal year ending 06/30/2016 | Fiscal year ending 06/30/2017 | Fiscal year ending 06/30/2018 |
|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Administration | | | | | |
| City Manager | 1 | 1 | 1 | 1 | 1 |
| Finance Officer/Treasurer | 1 | 1 | 1 | 1 | 1 |
| Executive Administrative Assistant | 1 | 1 | 1 | 1 | 1 |
| Building Dept/Elections/Harbor Master | 1 | 1 | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 |
| Court Clerical | 1 | 1 | 1 | 1 | 1 |
| Buildings and Grounds | | | | | |
| Supervisor | 1 | 1 | 1 | 1 | 1 |
| General Staff | 2 | 2 | 2 | 2 | 3 |
| Public Safety | | | | | |
| Director | 1 | 1 | 1 | 1 | 1 |
| Lieutenant | 3 | 3 | 3 | 3 | 3 |
| Sergeant | 4 | 4 | 4 | 4 | 4 |
| Officer | 10 | 10 | 10 | 10 | 10 |
| Public Works | | | | | |
| Director | 1 | 1 | 1 | 1 | 1 |
| Mechanic | 1 | 1 | 1 | 1 | 1 |
| General Staff | 1 | 1 | 1 | 1 | 1 |
| Sanitation | | | | | |
| General Staff | 5 | 5 | 5 | 5 | 5 |
| Water and Sewer | | | | | |
| Staff | 1 | 1 | 1 | 1 | 1 |
| Total full time employees | 36 | 36 | 36 | 36 | 37 |

For the fiscal year ending June 30, 2018 an additional full-time employee was added for training in preparation for one full-time employee retiring in October 2018.

Part time employment organizational chart

| | Fiscal year ending 06/30/2014 | Fiscal year ending 06/30/2015 | Fiscal year ending 06/30/2016 | Fiscal year ending 06/30/2017 | Fiscal year ending 06/30/2018 |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Administration | | | | | |
| Summer Intern | 0 | 0 | 1 | 1 | 1 |
| Court Clerical-year round | 0 | 0 | 1 | 1 | 1 |
| | | | | | |
| Buildings and Grounds | | | | | |
| General Staff-year round | 1 | 1 | 1 | 1 | 1 |
| General Staff - seasonal | 2 | 5 | 6 | 5 | 5 |
| | | | | | |
| Public Safety | | | | | |
| Desk Clerks | 14 | 13 | 15 | 16 | 14 |
| | | | | | |
| Public Works | | | | | |
| Clerical - year round | 1 | 1 | 1 | 1 | 1 |
| General Staff - seasonal | 0 | 0 | 2 | 2 | 0 |
| | | | | | |
| Sanitation | | | | | |
| General Staff-seasonal | 11 | 6 | 5 | 5 | 7 |
| | | | | | |
| Water and Sewer | | | | | |
| General Staff - seasonal | 1 | 0 | 0 | 2 | 2 |
| | | | | | |
| Park | | | | | |
| Gate Guards | 13 | 14 | 14 | 14 | 14 |
| Grounds maintenance - seasonal | 1 | 1 | 2 | 2 | 3 |
| Summer staffing - pool/concession stand | 52 | 54 | 56 | 62 | 73 |
| Total part time employees | 96 | 95 | 104 | 112 | 122 |

Year round part-time employees are limited to 30 hours per week.

Budget Process

VILLAGE OF GROSSE POINTE SHORES, A MICHIGAN CITY CITY CHARTER

CHAPTER VII FINANCES AND FINANCIAL PROCEDURES

Section 7.1 Fiscal Year. The fiscal and budget year of the City shall begin on July 1 and end on June 30.

Section 7.2 Budget Document. The budget document shall present a complete financial plan for the ensuing fiscal year and shall include those items required by the Uniform Budgeting and Accounting Act, MCL §141.421, *et seq.*

Section 7.3 Recommended Budget. In accordance with a schedule to be determined by the Council or a designated Council committee, the City Manager shall submit to the Council a recommended budget for the next fiscal year which, considering any anticipated unexpended balance at the end of the current fiscal year, is within the tax limit and other anticipated revenue of the City. Such recommended budget shall include the information required by law, as well as such other information as requested by Council or believed relevant by the City Manager.

Section 7.4 Public Hearing. Before final adoption of the budget, a public hearing on the budget proposal shall be held as provided by statute. Notice of the time and place of holding such hearing shall be published in a newspaper having general circulation in the City at least a week before the hearing. A copy of the proposed budget shall be on file and available to the public during office hours at the office of the City Clerk for a period of not less than one week prior to the public hearing.

Section 7.5 Adoption of Budget. After the public hearing on the budget, but not later than the deadline date established by state law, the Council shall adopt a budget, with or without amendments from the proposed budget, and make appropriations for expenditures pursuant to the adopted budget. After consideration of probable other revenues, the Council at the same time shall determine and declare the amount of money necessary to be raised by property taxation, which amount shall not be greater than otherwise limited in this Charter or by general law.

Section 7.6 Appropriations; Interim Accounting; Year-end Surplus. (a) No money shall be drawn from the treasury of the City except in accordance with an appropriation for such specific purposes, nor shall any obligation for the expenditure of money be incurred without an appropriation covering all payments which will be due under such obligation in the current fiscal year. (b) The Council may make additional appropriations during the fiscal year for unanticipated expenditures required by the City, but such additional appropriations shall not exceed the actual and anticipated revenues of the year plus any use of beginning fund balance. The Council may transfer all or part of any actual unencumbered appropriation balance from one account, department, fund or agency to another. (c) Within 30 days after the end of each quarterly period during the fiscal year, and more often if required by the Council, the City Manager shall submit to the Council data showing the relation between the estimated and actual revenues and expenditures to date. If it shall appear that the revenues are less than anticipated, the Council shall reduce appropriations, except amounts required for debt and interest charges, to such a degree as may be necessary to keep expenditures within the revenues. (d) At the end of each budget year, any appropriations not expended shall terminate. The Council may re-appropriate any such amounts in the ensuing budget year, subject to the limitations of section 7.6(b), above.

The budget represents a complete financial plan for the City for the upcoming fiscal year. This financial plan is created with the goal of a balanced budget – a budget where expenditures do not exceed expected revenues. The budget is prepared based on conservative but yet realistic projections of the revenues and expenditures by using historical data and projections directly from the source of the revenue or expenditure – such as the State of Michigan regarding State Revenue Sharing estimates or by contractual agreements with the labor unions and contractors.

An estimate of all income and proposed expenditures are detailed. In addition, the budget document presents forecasted revenue and expenditures for an additional four years to help improve the decision-making process. This helps prepare for the future by recognizing the challenges and opportunities ahead.

The budget process begins in January when the City Manager and the City Finance Officer request from each department a summary of their needs for the upcoming fiscal year. Whether it be staffing level concerns, new and/or replacement equipment or vehicles, new software requirements – a listing of the department's needs and general wish list is requested to be submitted by mid-February.

The Finance Officer then compiles this information into the upcoming budget spreadsheets and reviews with the City Manager.

In March, the Finance Committee meets with the City Manager, City Finance Officer and the department heads to review where the City currently stands, the immediate outlook for the fiscal yearend and to discuss the budget items for the upcoming year and the future. The items are prioritized by need and instruction is given to the Finance Officer to proceed with further adjustments to the budget. All Finance Committee meetings are open to the public.

The Finance Committee will then meet in April to review the proposed budget document. Additional April meetings may be required depending on any adjustments needed for a balanced budget. Once the Finance Committee is satisfied with the proposed budget document, it will be recommended for a public hearing in May where all interested citizens are provided with an open forum where their comments and concerns may be heard by the City Council. Immediately following the public hearing, the City Council will adopt the budget.

The operating millage rate is established based on the budget adoption and is also adopted by the City Council following the public hearing.

Since the budget is a plan and plans may change for various reasons, budget amendments are typically made twice a year. These amendments are made when expenditures are expected to exceed the approved budget or when revenues are expected to be lower than approved. These amendments are approved by the City Council upon recommendation from the City's Finance Committee and Administrative personnel.

Fund Structure

The financing structure of the Village of Grosse Pointe Shores, A Michigan City is similar to other units of government within the State of Michigan and its use of funds. Funds are created to account for various types of activities within the City. The definition of a fund according to the Governmental Accounting Standards Board is:

- A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City's funds are reported in three fund categories: Governmental, Proprietary and Fiduciary.

Governmental funds

The City's General Fund is the primary governmental fund. Other governmental funds include special revenue funds and the debt service fund. These funds account for tax-supported activities which includes most of the governmental functions. All governmental funds are required to use a modified accrual basis for accounting and budgeting. This means that expenditures are recognized when they occur and revenues are recognized when they can be measured and are available to pay expenses within the current fiscal year.

The special revenue funds include our Major Roads Fund, Local Roads Fund, 911 Service Fund, Drug Law Enforcement Fund and the Debt Service Fund. Each of these funds represent specific revenues that are restricted in their use.

- Major Roads Fund – Gas tax revenue distributed by the State of Michigan to the City which is restricted to build and maintain “major” roads within the City.
- Local Roads Fund – Gas tax revenue distributed by the State of Michigan to the City which is restricted to build and maintain “local” roads within the City.
- 911 Service Fund – A fund that accounts for earmarked revenue for 911 service that is provided by the various telecommunication providers.
- Drug Law Enforcement Fund – Funds seized from individuals under federal and state law that can be used for specific law enforcement purposes.
- Debt Service Fund – Tax revenues received for payment of principal and interest on general long-term debt.

Proprietary funds

Proprietary funds account for business type activities provided by the City. They are also known as enterprise funds. The City uses the full accrual method of accounting for these funds. State law does not require a budget for these funds, however the City has elected to adopt a budget for these funds. The financial resources for these types of funds are supported mainly from user fees and charges.

- Water and Sewer Fund – A fund that collects money from users of the water and sewer system which is then used to pay expenditures associated with the systems.
- Marina Fund – A fund that collects money from the users of the boatwells, jet ski docks and kayak racks which is then used to pay expenditures associated with the Marina and its infrastructure.

Fiduciary funds

These funds are used to account for resources that are held in “trust” for parties outside the government and cannot be used to support government operations. No budgets are prepared or adopted for fiduciary funds. The main fiduciary fund for the City is the Tax Collection Fund which accounts for the property taxes levied and once collected, these funds are distributed to the various taxing authorities.

The following pages include the spreadsheets presented to the Finance Committee and the City Council for the budget adoption for the fiscal year ending June 30, 2019. Additional information has been included below the spreadsheets for a better understanding of the fund and/or department.

GENERAL FUND BUDGET – REVENUES

| | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|--|
| | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | |
| REVENUES | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | |
| Real and Pers. Prop. Taxes | \$4,092,613 | \$4,100,444 | \$4,578,279 | \$4,790,174 | \$4,730,274 | \$ 4,730,274 | \$4,660,965 | \$4,795,598 | \$4,961,744 | \$5,070,856 | \$5,219,894 | |
| Int. & Pen., Delinquent Taxes | \$ 39,145 | \$ 72,818 | \$ 96,322 | \$ 8,250 | \$ 8,536 | \$ 70,215 | \$ 8,250 | \$ 8,250 | \$ 8,250 | \$ 8,250 | \$ 8,250 | |
| Tax Admin Fees | \$ 133,594 | \$ 136,868 | \$ 141,622 | \$ 144,454 | \$ 145,032 | \$ 145,032 | \$ 145,000 | \$ 147,900 | \$ 150,858 | \$ 153,875 | \$ 156,953 | |
| Permits and Inspection Fees | \$ 80,270 | \$ 107,391 | \$ 109,455 | \$ 200,000 | \$ 65,487 | \$ 268,480 | \$ 125,000 | \$ 110,000 | \$ 110,000 | \$ 110,000 | \$ 110,000 | |
| Dog and Bike Licenses | \$ 993 | \$ 1,071 | \$ 905 | \$ 1,000 | \$ 579 | \$ 801 | \$ 900 | \$ 900 | \$ 900 | \$ 900 | \$ 900 | |
| State Statutory/EVIP | \$ 10,068 | \$ 10,068 | \$ 10,101 | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| State Constitutional | \$ 231,713 | \$ 224,799 | \$ 241,922 | \$ 249,529 | \$ 135,408 | \$ 259,073 | \$ 264,254 | \$ 269,540 | \$ 274,930 | \$ 280,429 | \$ 286,038 | |
| State Shared Liquor License Fees | \$ 756 | \$ 756 | \$ 743 | \$ 800 | \$ 798 | \$ 798 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | |
| Court Fines | \$ 57,344 | \$ 59,995 | \$ 56,699 | \$ 60,000 | \$ 29,482 | \$ 39,482 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | |
| Alcohol Forfeiture Revenues | \$ - | \$ 12,635 | \$ 6,250 | \$ 5,000 | \$ 5,075 | \$ 5,575 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | |
| Ambulance Fees | \$ 55,264 | \$ 68,811 | \$ 65,605 | \$ 70,000 | \$ 38,745 | \$ 45,456 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | |
| Violation Bureau Fines | \$ 201,942 | \$ 193,725 | \$ 195,434 | \$ 200,000 | \$ 147,158 | \$ 170,975 | \$ 180,000 | \$ 185,000 | \$ 190,000 | \$ 195,000 | \$ 200,000 | |
| Interest Earnings | \$ 2,128 | \$ 4,493 | \$ 11,398 | \$ 8,998 | \$ 13,949 | \$ 20,866 | \$ 22,283 | \$ 22,729 | \$ 23,183 | \$ 23,647 | \$ 24,120 | |
| Reimbursement, Major Street Fund | \$ 28,771 | \$ 31,039 | \$ 34,440 | \$ 34,305 | \$ 28,540 | \$ 38,461 | \$ 39,230 | \$ 40,015 | \$ 40,815 | \$ 41,631 | \$ 42,464 | |
| Reimbursement, Local Street Fund | \$ 29,514 | \$ 31,617 | \$ 35,568 | \$ 36,372 | \$ 29,525 | \$ 37,416 | \$ 38,165 | \$ 38,928 | \$ 39,707 | \$ 40,501 | \$ 41,311 | |
| Reimbursement, Marina | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Reimbursement from Water | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 280,000 | \$ 280,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | |
| Pension Reimbursement | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | |
| Cable Franchise Fee | \$ 75,339 | \$ 76,603 | \$ 78,942 | \$ 78,000 | \$ 58,328 | \$ 77,828 | \$ 79,000 | \$ 79,000 | \$ 79,000 | \$ 80,000 | \$ 80,000 | |
| MMRMA / WC Adjustment | \$ 93,888 | \$ 168,282 | \$ 113,980 | \$ 95,000 | \$ 87,065 | \$ 87,065 | \$ 92,000 | \$ 89,000 | \$ 89,000 | \$ 89,000 | \$ 89,000 | |
| Miscellaneous Revenues | \$ 71,429 | \$ 117,551 | \$ 87,514 | \$ 72,000 | \$ 50,575 | \$ 54,952 | \$ 62,814 | \$ 63,000 | \$ 63,000 | \$ 63,000 | \$ 63,000 | |
| Donations | \$ 300 | \$ 33,600 | \$ 34,200 | \$ 6,500 | \$ 26,500 | \$ 29,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | |
| Proceeds on sale of Capital Asset | \$ 17,318 | \$ 4,680 | \$ 15,055 | \$ 15,400 | \$ 18,603 | \$ 18,603 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | |
| Surplus used | \$ - | | | \$ 190,397 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Bond Proceeds/Grant | \$ 49,348 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTALS: | \$5,541,737 | \$5,727,244 | \$6,184,434 | \$6,546,179 | \$5,954,659 | \$ 6,435,352 | \$6,129,661 | \$6,261,659 | \$6,443,187 | \$6,568,889 | \$6,733,729 | |

GENERAL FUND BUDGET – EXPENDITURES - 101 – CITY COUNCIL

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|---------------------------|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|
| ACTIVITY 101 CITY COUNCIL | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| | | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 756 | Council Expenses | \$ 18,715 | \$ 17,535 | \$ 19,508 | \$ 16,000 | \$ 14,494 | \$ 19,494 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | | |
| 827 | Michigan Municipal League | \$ 1,686 | \$ 1,799 | \$ 1,719 | \$ 2,035 | \$ 2,035 | \$ 2,035 | \$ 2,050 | \$ 2,100 | \$ 2,150 | \$ 2,200 | \$ 2,250 | | |
| 965 | Contributions | \$ - | \$ - | \$ - | \$ 1,000 | \$ - | \$ - | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | | |
| | TOTALS: | \$ 20,401 | \$ 19,334 | \$ 21,227 | \$ 19,035 | \$ 16,529 | \$ 21,529 | \$ 24,050 | \$ 19,100 | \$ 19,150 | \$ 19,200 | \$ 19,250 | | |

The affairs of the City are governed by an elected Council composed of a Mayor and six Council members who are elected to four-year terms. Elected officials of the Village of Grosse Pointe Shores do not receive compensation for their time and service to the community. Primary responsibilities include adopting City policies and ordinances, adopting the annual budget and property tax rate, approving fund disbursements and appointments to various committees and commissions to name a few. Overall the City Council is responsible to ensure the general welfare of the residents and taxpayers.

Council expenses include the annual calendar, newsletters, special mailings, membership in the Michigan Municipal League and contributions to various organizations benefitting the residents of Grosse Pointe Shores. A \$5,000 contribution is proposed for Services for Older Citizens in the 2018/2019 fiscal year.

GENERAL FUND BUDGET – EXPENDITURES - 136 – JUDICIAL

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|-----------------------|------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY 136 JUDICIAL | | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 703 | Judicial Fee | \$ 13,675 | \$ 14,975 | \$ 16,420 | \$ 16,500 | \$ 13,075 | \$ 15,575 | \$ 16,000 | \$ 16,500 | \$ 16,500 | \$ 17,000 | \$ 17,000 | | |
| 705.1 | Deferred Compensation | \$ 1,046 | \$ 1,747 | \$ 1,808 | \$ 1,862 | \$ 1,530 | \$ 1,886 | \$ 1,934 | \$ 1,982 | \$ 2,031 | \$ 2,082 | \$ 2,134 | | |
| 706 | Court Staff | \$ 56,984 | \$ 53,273 | \$ 57,479 | \$ 57,730 | \$ 50,359 | \$ 65,044 | \$ 66,671 | \$ 68,337 | \$ 70,046 | \$ 71,797 | \$ 73,592 | | |
| 706.1 | Overtime | \$ - | \$ - | \$ - | \$ - | \$ 147 | \$ 147 | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 715 | Social Security | \$ 3,590 | \$ 2,964 | \$ 3,248 | \$ 3,558 | \$ 3,228 | \$ 4,026 | \$ 4,126 | \$ 4,229 | \$ 4,335 | \$ 4,444 | \$ 4,555 | | |
| 716 | Medical & Dental | \$ 4,528 | \$ 3,603 | \$ 5,058 | \$ 5,412 | \$ 3,837 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | | |
| 717 | Life Insurance | \$ 388 | \$ 341 | \$ 364 | \$ 375 | \$ 332 | \$ 398 | \$ 426 | \$ 456 | \$ 488 | \$ 522 | \$ 558 | | |
| 718 | Pension | \$ 3,244 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 721 | Longevity | \$ 400 | \$ - | \$ - | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 600 | | |
| 722 | Workers Compensation | \$ 98 | \$ 59 | \$ 32 | \$ 159 | \$ 212 | \$ 212 | \$ 213 | \$ 230 | \$ 248 | \$ 268 | \$ 290 | | |
| 756 | Miscellaneous Supplies | \$ 11,385 | \$ 11,535 | \$ 13,514 | \$ 13,000 | \$ 11,913 | \$ 13,742 | \$ 14,000 | \$ 14,250 | \$ 14,500 | \$ 14,750 | \$ 15,000 | | |
| 805 | Volunteer Probation | \$ (4,811) | \$ (4,303) | \$ (3,099) | \$ 1,000 | \$ (1,708) | \$ 250 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | | |
| 807 | Fees, Public Defender | \$ 1,855 | \$ 1,185 | \$ 1,515 | \$ 2,000 | \$ 2,164 | \$ 3,373 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | | |
| 958 | Prisoner Board | \$ 669 | \$ 3,904 | \$ 2,095 | \$ 2,500 | \$ 2,084 | \$ 2,584 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | | |
| 960 | COLA | \$ 554 | \$ - | \$ 882 | \$ 427 | \$ 427 | \$ 427 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | | |
| 982 | Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| | TOTALS: | \$ 93,604 | \$ 89,283 | \$ 99,316 | \$ 104,723 | \$ 87,799 | \$ 112,864 | \$ 116,769 | \$ 119,384 | \$ 121,548 | \$ 124,263 | \$ 126,929 | | |

The Grosse Pointe Shores Municipal Court is a division of the Grosse Pointe Farms Municipal Court, one of the four remaining municipal courts in the State of Michigan. The Court has a scheduled session twice a month to process all matters that occur within the city limits of Grosse Pointe Shores whether it is traffic related offenses, criminal misdemeanors, as well as civil matters with a jurisdictional limit of \$3,000 from start to completion. Any felony cases that arise are processed from arraignment through preliminary exam. The Court will add additional sessions as needed for trials or special hearings.

The Municipal Court staff is comprised of one full-time employee and one part-time employee. The Court Administrator is employed by the City of Grosse Pointe Farms which provides shared services with Grosse Pointe Shores.

GENERAL FUND BUDGET – EXPENDITURES - 172 – CITY MANAGER

| ACTIVITY | 172 CITY MANAGER | ACTUAL Year End 2014/2015 | ACTUAL Year End 2015/2016 | ACTUAL Year End 2016/2017 | Budget 2017/2018 | AS OF 4/20/2018 | ESTIMATED YEAR END 2017/2018 | PROPOSED Budget 2018/2019 | FORECAST Budget 2019/2020 | FORECAST Budget 2020/2021 | FORECAST Budget 2021/2022 | FORECAST Budget 2022/2023 | | |
|----------|----------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|--------------------|------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--|--|
| 705 | Salaries | \$ 79,212 | \$ 85,134 | \$ 85,529 | \$ 89,991 | \$ 70,298 | \$ 87,035 | \$ 89,211 | \$ 91,441 | \$ 93,727 | \$ 96,070 | \$ 98,472 | | |
| 705.1 | Deferred Comp | \$ 6,410 | \$ 8,929 | \$ 9,610 | \$ 9,898 | \$ 7,733 | \$ 9,574 | \$ 9,813 | \$ 10,059 | \$ 10,310 | \$ 10,568 | \$ 10,832 | | |
| 706 | Wages - FLSA non-exempt | \$ 37,322 | \$ 63,701 | \$ 62,818 | \$ 64,368 | \$ 53,056 | \$ 67,483 | \$ 69,170 | \$ 70,899 | \$ 72,672 | \$ 74,489 | \$ 76,351 | | |
| 706.1 | Overtime - FLSA non-exempt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 715 | Social Security | \$ 9,616 | \$ 12,138 | \$ 12,466 | \$ 13,230 | \$ 10,367 | \$ 12,875 | \$ 13,197 | \$ 13,527 | \$ 13,865 | \$ 14,212 | \$ 14,567 | | |
| 716 | Medical and Dental | \$ 9,076 | \$ 9,005 | \$ 7,670 | \$ 7,859 | \$ 4,797 | \$ 5,867 | \$ 6,366 | \$ 6,907 | \$ 7,494 | \$ 8,131 | \$ 8,822 | | |
| 717 | Life Insurance | \$ 942 | \$ 1,187 | \$ 1,280 | \$ 1,319 | \$ 1,154 | \$ 1,386 | \$ 1,483 | \$ 1,586 | \$ 1,697 | \$ 1,816 | \$ 1,943 | | |
| 718 | Pension | \$ 10,704 | \$ 11,588 | \$ 12,263 | \$ 14,911 | \$ 14,911 | \$ 14,911 | \$ 12,669 | \$ 13,049 | \$ 13,441 | \$ 13,844 | \$ 14,259 | | |
| 721 | Longevity | \$ 416 | \$ 700 | \$ 700 | \$ 700 | \$ 700 | \$ 700 | \$ 980 | \$ 1,020 | \$ 1,020 | \$ 1,020 | \$ 1,020 | | |
| 722 | Workers Compensation | \$ 544 | \$ 327 | \$ 770 | \$ 778 | \$ 572 | \$ 572 | \$ 650 | \$ 696 | \$ 744 | \$ 796 | \$ 852 | | |
| 756 | Miscellaneous Expenses | \$ 4,870 | \$ 5,821 | \$ 3,521 | \$ 5,000 | \$ 4,502 | \$ 5,013 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | | |
| 825 | Membership Dues / Prof Dev | \$ 4,288 | \$ 4,996 | \$ 3,410 | \$ 5,000 | \$ 6,126 | \$ 6,126 | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 6,200 | | |
| 828 | Professional Services | \$ 4,865 | \$ 4,541 | \$ 12,507 | \$ 8,000 | \$ 7,275 | \$ 15,025 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | | |
| 853 | Telephone Expenses | \$ 352 | \$ 382 | \$ 360 | \$ 360 | \$ 235 | \$ 325 | \$ 360 | \$ 360 | \$ 360 | \$ 360 | \$ 360 | | |
| 863 | Auto Maintenance | \$ 1,873 | \$ 1,257 | \$ 1,242 | \$ 2,400 | \$ 3,803 | \$ 5,142 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | | |
| 960 | Contingency - COLA | \$ 460 | \$ - | \$ 1,146 | \$ 555 | \$ 555 | \$ 555 | \$ 1,560 | \$ 1,560 | \$ 1,560 | \$ 1,560 | \$ 1,560 | | |
| 982 | Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| | TOTALS: | \$ 170,949 | \$ 209,705 | \$ 215,293 | \$ 224,369 | \$ 186,081 | \$ 232,588 | \$ 237,159 | \$ 242,804 | \$ 248,591 | \$ 254,566 | \$ 260,739 | | |

The Village of Grosse Pointe Shores operates under a traditional “Manager Plan” with the City Manager overseeing the day-to-day operations of the community. The City Manager department expenses include wages and other compensation for the City Manager along with wages and benefits for three full-time employees who are disbursed through several departments. These departments include Finance, Elections, Building, Planning and Zoning, Parks and the City Clerk.

The City Manager budget also includes membership to City Manager organizations (ICMA, MME and APA) and expenses related to annual conferences and monthly meetings. Professional services for human resource management and employee benefit specialists are also utilized.

GENERAL FUND BUDGET – EXPENDITURES - 174 – SHARED EXPENSES

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|----------|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | 174 SHARED EXPENSES | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 754 | Office Supplies | \$ 12,146 | \$ 13,376 | \$ 13,978 | \$ 15,000 | \$ 9,697 | \$ 14,049 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | | |
| 755 | Postage | \$ 8,624 | \$ 9,964 | \$ 7,981 | \$ 11,000 | \$ 4,986 | \$ 7,986 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | | |
| 756 | Miscellaneous Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 852 | Internet Service | \$ 1,704 | \$ 3,215 | \$ 6,300 | \$ 4,500 | \$ 4,883 | \$ 6,989 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 6,000 | \$ 6,000 | | |
| 853 | Telephone | \$ 6,913 | \$ 6,956 | \$ 6,663 | \$ 7,000 | \$ 2,684 | \$ 4,684 | \$ 8,750 | \$ 8,750 | \$ 8,800 | \$ 8,800 | \$ 8,800 | | |
| 982 | Shared Equipment | \$ 11,857 | \$ 7,581 | \$ 12,631 | \$ 11,000 | \$ 7,436 | \$ 11,435 | \$ 11,000 | \$ 11,000 | \$ 11,000 | \$ 11,000 | \$ 11,000 | | |
| 983 | Computer Maintenance | \$ 18,002 | \$ 37,312 | \$ 12,007 | \$ 20,000 | \$ 24,936 | \$ 25,936 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | TOTALS: | \$ 59,244 | \$ 78,404 | \$ 59,560 | \$ 68,500 | \$ 54,622 | \$ 71,080 | \$ 75,250 | \$ 75,250 | \$ 75,300 | \$ 75,800 | \$ 75,800 | | |

The Shared Expenses department was created in order to separate many of the expenses that are “shared” by all departments and difficult to prorate between departments. For example: Maintenance and software updates for the computer server benefit all of the City’s departments.

Minimal increases are forecasted for these line items for the upcoming fiscal year.

GENERAL FUND BUDGET – EXPENDITURES - 191 – ELECTIONS

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | | |
|----------|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | | |
| ACTIVITY | 191 ELECTIONS | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | | |
| 706 | FLSA non-exempt Wages | \$ 5,726 | \$ 15,343 | \$ 15,673 | \$ 16,144 | \$ 13,075 | \$ 16,216 | \$ 16,702 | \$ 17,204 | \$ 17,720 | \$ 18,251 | \$ 18,799 | | | |
| 706.1 | FLSA non-exempt Overtime | \$ 1,550 | \$ 1,314 | \$ 2,004 | \$ 1,455 | \$ 1,454 | \$ 1,455 | \$ 1,491 | \$ 1,529 | \$ 1,567 | \$ 1,606 | \$ 1,646 | | | |
| 707 | Election Workers | \$ 3,875 | \$ 4,040 | \$ 4,845 | \$ 4,140 | \$ 4,140 | \$ 4,140 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | | | |
| 715 | Social Security | \$ 591 | \$ 1,281 | \$ 1,390 | \$ 1,476 | \$ 1,135 | \$ 1,390 | \$ 1,438 | \$ 1,480 | \$ 1,523 | \$ 1,567 | \$ 1,611 | | | |
| 716 | Medical and Dental | \$ 658 | \$ 1,507 | \$ 1,558 | \$ 1,575 | \$ 1,559 | \$ 1,716 | \$ 1,862 | \$ 2,020 | \$ 2,191 | \$ 2,378 | \$ 2,580 | | | |
| 717 | Life Insurance | \$ 41 | \$ 131 | \$ 94 | \$ 96 | \$ 126 | \$ 152 | \$ 162 | \$ 174 | \$ 186 | \$ 199 | \$ 213 | | | |
| 718 | Pension | \$ 990 | \$ 2,840 | \$ 3,005 | \$ 3,654 | \$ 3,654 | \$ 3,654 | \$ 3,175 | \$ 3,270 | \$ 3,368 | \$ 3,469 | \$ 3,573 | | | |
| 721 | Longevity | \$ 54 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 240 | \$ 260 | \$ 260 | \$ 260 | \$ 260 | | | |
| 722 | Workers Compensation | \$ 30 | \$ 18 | \$ 77 | \$ 78 | \$ 76 | \$ 76 | \$ 85 | \$ 91 | \$ 97 | \$ 104 | \$ 111 | | | |
| 730 | Ballot Supplies | \$ 7,165 | \$ 8,113 | \$ 5,361 | \$ 6,000 | \$ 3,594 | \$ 4,500 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | | | |
| 731 | Election Advertising Notices | \$ 516 | \$ 688 | \$ 295 | \$ 250 | \$ 74 | \$ 74 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | | | |
| 960 | COLA | \$ 66 | \$ - | \$ 265 | \$ 128 | \$ 128 | \$ 128 | \$ 360 | \$ 360 | \$ 360 | \$ 360 | \$ 360 | | | |
| | TOTALS: | \$ 21,264 | \$ 35,476 | \$ 34,766 | \$ 35,196 | \$ 29,214 | \$ 33,701 | \$ 36,815 | \$ 37,687 | \$ 38,572 | \$ 39,494 | \$ 40,454 | | | |

The Elections Department maintains the City's Qualified Voter File (QVF-Voter Registration Master File) for the State of Michigan and is responsible for all elections in the City. The employees continually attend training sessions to assure up-to-date compliance with all applicable election laws.

The City will conduct two known elections during the fiscal year ending June 30, 2019 – The Primary Election of August 7, 2018 and the General Election to be held November 6, 2018. The City is divided into three precincts – two precincts for the Wayne County portion of Grosse Pointe Shores and one precinct for the Macomb County portion.

Minimal increases are forecasted for these line items for the upcoming fiscal year.

GENERAL FUND BUDGET – EXPENDITURES - 201 – FINANCIAL ADMINISTRATION

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | | |
|----------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | | |
| ACTIVITY | 201 FINANCIAL ADMINISTRATION | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | | |
| 705 | Salaries | \$ 78,300 | \$ 79,425 | \$ 80,828 | \$ 83,252 | \$ 66,084 | \$ 81,819 | \$ 82,637 | \$ 83,464 | \$ 84,298 | \$ 85,141 | \$ 85,993 | | | |
| 705.1 | Deferred Compensation | \$ 6,228 | \$ 8,376 | \$ 9,386 | \$ 9,667 | \$ 8,791 | \$ 10,884 | \$ 12,384 | \$ 13,933 | \$ 15,533 | \$ 17,186 | \$ 18,893 | | | |
| 706 | FLSA non-exempt Wages | \$ 14,628 | \$ 19,333 | \$ 19,748 | \$ 20,341 | \$ 16,366 | \$ 20,263 | \$ 20,770 | \$ 21,289 | \$ 21,821 | \$ 22,367 | \$ 22,926 | | | |
| 706.1 | FLSA non-exempt Overtime | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 715 | Social Security | \$ 9,091 | \$ 8,574 | \$ 8,902 | \$ 9,145 | \$ 7,367 | \$ 8,774 | \$ 9,011 | \$ 9,232 | \$ 9,459 | \$ 9,692 | \$ 9,930 | | | |
| 716 | Medical and Dental | \$ 757 | \$ 736 | \$ 1,225 | \$ 1,311 | \$ 919 | \$ 1,225 | \$ 1,225 | \$ 1,225 | \$ 1,225 | \$ 1,225 | \$ 1,225 | | | |
| 717 | Life Insurance | \$ 768 | \$ 841 | \$ 884 | \$ 911 | \$ 796 | \$ 955 | \$ 1,022 | \$ 1,093 | \$ 1,170 | \$ 1,252 | \$ 1,339 | | | |
| 718 | Pension | \$ 5,537 | \$ 3,562 | \$ 3,768 | \$ 4,581 | \$ 4,581 | \$ 4,581 | \$ 4,025 | \$ 4,146 | \$ 4,270 | \$ 4,398 | \$ 4,530 | | | |
| 721 | Longevity | \$ 164 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | | | |
| 722 | Workers Compensation | \$ 560 | \$ 342 | \$ 483 | \$ 488 | \$ 484 | \$ 484 | \$ 525 | \$ 562 | \$ 601 | \$ 643 | \$ 688 | | | |
| 802 | Audit Expense | \$ 19,300 | \$ 20,525 | \$ 19,700 | \$ 20,100 | \$ 20,100 | \$ 20,100 | \$ 20,500 | \$ 20,900 | \$ 21,300 | \$ 21,700 | \$ 22,100 | | | |
| 823 | Tax & Assess. Rolls & Bills | \$ 120 | \$ - | \$ - | \$ 100 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 826 | Legal Costs | \$ 75,533 | \$ 152,244 | \$ 141,796 | \$ 100,000 | \$ 157,809 | \$ 214,764 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | | | |
| 828 | Professional Services | \$ - | \$ - | \$ - | \$ - | \$ 2,083 | \$ 2,083 | \$ 2,125 | \$ 2,167 | \$ 2,210 | \$ 2,255 | \$ 2,300 | | | |
| 956 | Refund of Prior Year(s) Taxes | \$ 9,701 | \$ 22,652 | \$ (9,109) | \$ 10,000 | \$ 232 | \$ 232 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | | | |
| 960 | COLA | \$ 183 | \$ - | \$ 309 | \$ 150 | \$ 149 | \$ 150 | \$ 420 | \$ 420 | \$ 420 | \$ 420 | \$ 420 | | | |
| 982 | Equipment - Software | \$ 2,707 | \$ 3,522 | \$ 6,792 | \$ 7,820 | \$ 4,684 | \$ 4,684 | \$ 4,778 | \$ 4,873 | \$ 4,971 | \$ 5,070 | \$ 5,172 | | | |
| 990 | Appropriation to Wtr/Swr '03 | \$ 3,647 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 990.2 | Energy Lease payment | \$ 253,758 | \$ 249,747 | \$ 245,737 | \$ 241,727 | \$ 241,727 | \$ 241,727 | \$ 237,717 | \$ 233,707 | \$ 229,697 | \$ 225,687 | \$ 221,676 | | | |
| | TOTALS: | \$ 480,982 | \$ 570,231 | \$ 530,799 | \$ 509,943 | \$ 532,522 | \$ 613,074 | \$ 525,488 | \$ 525,361 | \$ 525,326 | \$ 525,386 | \$ 525,542 | | | |

The City's Finance Department includes the salary and benefits for one full-time employee along with a portion of one full-time employee with the City Administrative staff. Included within this department are the audit fees (Stevens Kirinovic & Tucker PC), legal fees (Foster Swift Collins & Smith PC – General Counsel and O'Reilly Rancilio PC – prosecutorial services), and the Energy lease payment to Pinnacle Public Finance.

Duties of the Finance Department include payable processing, budget preparation and monitoring, payroll processing and maintenance, cash receipts and bank deposits, accounting along with managing the financial affairs of the City.

GENERAL FUND BUDGET – EXPENDITURES - 209 – ASSESSING

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | | | |
|------------------------|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | | | |
| ACTIVITY 209 ASSESSING | | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | | | |
| 701 | Assessing Services | \$ 26,621 | \$ 13,650 | \$ 26,295 | \$ 25,000 | \$ 21,720 | \$ 25,702 | \$ 23,702 | \$ 24,176 | \$ 24,660 | \$ 25,153 | \$ 25,656 | | | | |
| 706 | Salary & Wages (Board of Review) | \$ 1,625 | \$ 1,813 | \$ 1,625 | \$ 1,700 | \$ 2,000 | \$ 2,000 | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ 1,700 | | | | |
| 756 | Miscellaneous Expenses | \$ 320 | \$ 1,359 | \$ 3,093 | \$ 2,000 | \$ 1,273 | \$ 2,073 | \$ 2,114 | \$ 2,157 | \$ 2,200 | \$ 2,244 | \$ 2,289 | | | | |
| | TOTALS: | \$ 28,566 | \$ 16,822 | \$ 31,012 | \$ 28,700 | \$ 24,993 | \$ 29,775 | \$ 27,516 | \$ 28,033 | \$ 28,559 | \$ 29,097 | \$ 29,645 | | | | |

The City has contracted the services of WCA Assessing for our assessing needs. The Assessing Department is responsible for preparing the annual assessment roll for all real and personal property within the City. WCA maintains property record and valuation files, property sales records, property tax maps, updating name and address files, homeowner's principal residence exemption affidavit files and property transfer affidavit files. It is their role to assure that the property assessment rolls are accurate, fair and equitable.

The Assessor has office hours every Wednesday but is also available by phone or email the remainder of the week.

GENERAL FUND BUDGET – EXPENDITURES - 215 – CLERK

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | | | |
|--------------------|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | | | |
| ACTIVITY 215 CLERK | | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | | | |
| 706 | FLSA non-exempt Wages | \$ 15,534 | \$ 9,819 | \$ 10,030 | \$ 10,330 | \$ 8,399 | \$ 10,426 | \$ 10,687 | \$ 10,954 | \$ 11,228 | \$ 11,508 | \$ 11,796 | | | | |
| 706 | FLSA non-exempt Overtime | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 715 | Social Security | \$ 1,277 | \$ 734 | \$ 764 | \$ 787 | \$ 636 | \$ 812 | \$ 847 | \$ 869 | \$ 890 | \$ 911 | \$ 933 | | | | |
| 716 | Medical and Dental | \$ 1,778 | \$ 1,297 | \$ 1,208 | \$ 1,293 | \$ 1,296 | \$ 1,541 | \$ 1,672 | \$ 1,814 | \$ 1,968 | \$ 2,135 | \$ 2,317 | | | | |
| 717 | Life Insurance | \$ 135 | \$ 107 | \$ 101 | \$ 104 | \$ 82 | \$ 99 | \$ 106 | \$ 113 | \$ 121 | \$ 129 | \$ 138 | | | | |
| 718 | Pension | \$ 1,107 | \$ 1,822 | \$ 1,928 | \$ 2,344 | \$ 2,344 | \$ 2,344 | \$ 2,025 | \$ 2,086 | \$ 2,148 | \$ 2,213 | \$ 2,279 | | | | |
| 721 | Longevity | \$ 268 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 140 | \$ 160 | \$ 160 | \$ 160 | \$ 160 | | | | |
| 722 | Workers Compensation | \$ 30 | \$ 18 | \$ 59 | \$ 60 | \$ 60 | \$ 60 | \$ 65 | \$ 70 | \$ 74 | \$ 80 | \$ 85 | | | | |
| 825 | Clerk's Memberships | \$ 165 | \$ 50 | \$ 50 | \$ 150 | \$ - | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | | | | |
| 900 | Printing and Publishing | \$ 2,104 | \$ 1,846 | \$ 1,516 | \$ 3,000 | \$ 1,368 | \$ 2,168 | \$ 2,200 | \$ 2,400 | \$ 2,600 | \$ 2,800 | \$ 3,000 | | | | |
| 960 | COLA | \$ 166 | \$ - | \$ 176 | \$ 86 | \$ 86 | \$ 86 | \$ 240 | \$ 240 | \$ 240 | \$ 240 | \$ 240 | | | | |
| | | | | | | | | | | | | | | | | |
| | TOTALS: | \$ 22,563 | \$ 15,794 | \$ 15,933 | \$ 18,254 | \$ 14,370 | \$ 17,785 | \$ 18,131 | \$ 18,854 | \$ 19,579 | \$ 20,326 | \$ 21,099 | | | | |

The City Clerk Office performs the traditional duties of the City Clerk as prescribed by Federal and State Law along with the City Charter. The office is responsible for voter registration, maintenance of all official City records and documents along with the duties as Secretary to the City Council. Staff from the Administrative office assists in these functions.

The City Clerk is appointed by the City Council and is not compensated.

Minimal increases are forecasted for these line items for the upcoming fiscal year.

GENERAL FUND BUDGET – EXPENDITURES - 265 – BUILDINGS AND GROUNDS

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|----------|--------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | 265 BUILDINGS AND GROUNDS | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 705.1 | Deferred Comp | \$ 8,675 | \$ 11,614 | \$ 11,511 | \$ 11,853 | \$ 10,740 | \$ 13,419 | \$ 13,754 | \$ 14,098 | \$ 14,450 | \$ 14,812 | \$ 15,182 | | |
| 706 | Salary & Wages | \$ 139,049 | \$ 146,251 | \$ 152,909 | \$ 160,539 | \$ 126,778 | \$ 165,542 | \$ 169,680 | \$ 173,922 | \$ 178,270 | \$ 182,727 | \$ 187,295 | | |
| 706.05 | Seasonal | \$ 22,419 | \$ 14,091 | \$ 12,753 | \$ 14,992 | \$ 4,902 | \$ 11,402 | \$ 11,744 | \$ 12,096 | \$ 12,459 | \$ 12,833 | \$ 13,218 | | |
| 706.1 | Overtime | \$ 4,100 | \$ 2,466 | \$ 4,352 | \$ 4,019 | \$ 5,551 | \$ 6,652 | \$ 6,852 | \$ 7,057 | \$ 7,269 | \$ 7,487 | \$ 7,711 | | |
| 715 | Social Security | \$ 16,123 | \$ 14,210 | \$ 15,013 | \$ 15,248 | \$ 11,990 | \$ 15,774 | \$ 16,247 | \$ 16,734 | \$ 17,236 | \$ 17,754 | \$ 18,286 | | |
| 716 | Medical & Dental | \$ 11,360 | \$ 10,394 | \$ 11,687 | \$ 12,509 | \$ 13,723 | \$ 15,999 | \$ 17,359 | \$ 18,834 | \$ 20,435 | \$ 22,172 | \$ 24,057 | | |
| 717 | Life Insurance | \$ 1,250 | \$ 1,279 | \$ 1,357 | \$ 1,398 | \$ 1,230 | \$ 1,476 | \$ 1,579 | \$ 1,690 | \$ 1,808 | \$ 1,935 | \$ 2,070 | | |
| 718 | Pension Contribution | \$ 23,036 | \$ 9,458 | \$ 10,009 | \$ 12,170 | \$ 12,170 | \$ 12,170 | \$ 10,568 | \$ 10,885 | \$ 11,212 | \$ 11,548 | \$ 11,894 | | |
| 721 | Longevity | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ - | \$ 600 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | | |
| 722 | Workers Compensation | \$ 7,160 | \$ 4,339 | \$ 5,696 | \$ 5,753 | \$ 5,596 | \$ 5,596 | \$ 8,613 | \$ 9,216 | \$ 9,861 | \$ 10,551 | \$ 11,290 | | |
| 747 | Uniforms | \$ 2,228 | \$ 2,320 | \$ 2,310 | \$ 3,000 | \$ 2,793 | \$ 2,793 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | | |
| 756 | Miscellaneous Expenses | \$ 141 | \$ 225 | \$ 141 | \$ 1,000 | \$ 26 | \$ 176 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | | |
| 808 | Janitorial Expenses | \$ 4,800 | \$ 4,800 | \$ 4,800 | \$ 5,000 | \$ 3,600 | \$ 4,800 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | | |
| 921 | Electricity | \$ 15,138 | \$ 18,099 | \$ 18,908 | \$ 20,998 | \$ 7,902 | \$ 13,809 | \$ 14,223 | \$ 14,650 | \$ 15,089 | \$ 15,542 | \$ 16,008 | | |
| 923 | Heat | \$ 5,419 | \$ 3,407 | \$ 4,820 | \$ 5,328 | \$ 4,683 | \$ 7,471 | \$ 7,695 | \$ 7,926 | \$ 8,164 | \$ 8,409 | \$ 8,661 | | |
| 933 | Repair/Maintenance of Grounds | \$ 47,539 | \$ 100,563 | \$ 56,582 | \$ 60,000 | \$ 42,907 | \$ 56,282 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | | |
| 934 | Repair/Maintenance of Building | \$ 107,312 | \$ 45,444 | \$ 46,911 | \$ 100,000 | \$ 30,922 | \$ 39,763 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | | |
| 960 | Contingency - COLA | \$ 884 | \$ - | \$ 1,764 | \$ 853 | \$ 853 | \$ 853 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 | | |
| 982 | Equipment | \$ - | \$ - | \$ 9,964 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| | TOTALS: | \$ 417,233 | \$ 389,560 | \$ 372,088 | \$ 435,260 | \$ 286,366 | \$ 374,576 | \$ 394,514 | \$ 403,309 | \$ 412,454 | \$ 421,969 | \$ 431,873 | | |

The Buildings and Grounds department oversees the maintenance and improvements to the City's municipal buildings and the grounds occupying these buildings and other city owned land. The department is staffed with three full-time employees, one part-time employee and several seasonal employees during the summer months.

The original municipal building was constructed in 1915 with major renovations and an addition completed in 1984. The addition included the main entrance/stairway along with an elevator for access to the second floor.

The Beautification Committee introduced the "Sponsor a garden" program in 2010 to assist in the costs associated with the beautiful gardens and planters throughout our City.

GENERAL FUND BUDGET – EXPENDITURES - 301 – PUBLIC SAFETY

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|----------|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | 301 PUBLIC SAFETY | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 705 | Salary | \$ 70,269 | \$ 70,538 | \$ 72,377 | \$ 74,548 | \$ 60,174 | \$ 74,501 | \$ 76,364 | \$ 78,273 | \$ 80,229 | \$ 82,235 | \$ 84,291 | | |
| 705.1 | Deferred Compensation | \$ 46,131 | \$ 55,402 | \$ 56,001 | \$ 59,505 | \$ 51,240 | \$ 64,353 | \$ 65,962 | \$ 67,611 | \$ 69,302 | \$ 71,034 | \$ 72,810 | | |
| 708 | PSO and Command Wages | \$1,143,499 | \$1,185,952 | \$1,220,172 | \$1,256,415 | \$1,035,731 | \$1,283,702 | \$1,315,795 | \$1,348,689 | \$1,382,407 | \$1,416,967 | \$1,452,391 | | |
| 708.1 | PSO and Command OT | \$ 33,833 | \$ 49,102 | \$ 48,204 | \$ 42,884 | \$ 36,814 | \$ 53,240 | \$ 54,571 | \$ 55,936 | \$ 57,334 | \$ 58,767 | \$ 60,237 | | |
| 709.2 | Dispatch PT | \$ 111,365 | \$ 110,921 | \$ 110,588 | \$ 114,330 | \$ 86,280 | \$ 108,804 | \$ 109,892 | \$ 110,990 | \$ 112,100 | \$ 113,221 | \$ 114,354 | | |
| 709.3 | Holiday Pay | \$ 96,536 | \$ 116,615 | \$ 118,034 | \$ 118,582 | \$ 107,592 | \$ 125,937 | \$ 129,085 | \$ 132,312 | \$ 135,620 | \$ 139,010 | \$ 142,486 | | |
| 715 | Social Security | \$ 51,380 | \$ 35,444 | \$ 35,391 | \$ 37,597 | \$ 27,996 | \$ 36,051 | \$ 37,133 | \$ 38,247 | \$ 39,394 | \$ 40,576 | \$ 41,793 | | |
| 716 | Medical & Dental | \$ 178,892 | \$ 189,152 | \$ 194,594 | \$ 205,885 | \$ 208,905 | \$ 248,657 | \$ 269,793 | \$ 292,725 | \$ 317,607 | \$ 344,603 | \$ 373,895 | | |
| 717 | Life Insurance | \$ 9,678 | \$ 9,696 | \$ 10,398 | \$ 10,634 | \$ 9,595 | \$ 11,512 | \$ 12,318 | \$ 13,180 | \$ 14,103 | \$ 15,090 | \$ 16,146 | | |
| 718 | Pension Contribution | \$ 102,710 | \$ 186,354 | \$ 197,223 | \$ 239,823 | \$ 239,823 | \$ 239,823 | \$ 206,835 | \$ 213,040 | \$ 219,431 | \$ 226,014 | \$ 232,795 | | |
| 721 | Longevity | \$ 9,000 | \$ 9,512 | \$ 10,100 | \$ 10,100 | \$ 8,100 | \$ 10,100 | \$ 11,300 | \$ 11,300 | \$ 12,000 | \$ 12,600 | \$ 13,000 | | |
| 722 | Workers Compensation | \$ 53,344 | \$ 32,657 | \$ 37,266 | \$ 37,639 | \$ 36,640 | \$ 36,640 | \$ 52,583 | \$ 56,264 | \$ 60,202 | \$ 64,416 | \$ 68,926 | | |
| 747 | Uniforms | \$ 13,519 | \$ 13,857 | \$ 13,480 | \$ 15,000 | \$ 12,626 | \$ 12,876 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | | |
| 756 | Miscellaneous Supplies | \$ 27,544 | \$ 60,611 | \$ 62,828 | \$ 45,000 | \$ 66,058 | \$ 81,058 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | | |
| 760 | Forfeiture Expenses | \$ - | \$ 781 | \$ 902 | \$ 1,000 | \$ 861 | \$ 1,361 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | | |
| 825 | Memberships and Dues | \$ 325 | \$ 640 | \$ 540 | \$ 750 | \$ 290 | \$ 490 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | | |
| 851 | Public Safety Radio | \$ 29,530 | \$ 31,710 | \$ 27,510 | \$ 28,000 | \$ 29,694 | \$ 29,194 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | | |
| 853 | Telephone Service | \$ 2,196 | \$ 3,333 | \$ 2,491 | \$ 4,000 | \$ 2,248 | \$ 3,234 | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ 3,500 | | |
| 862 | Vehicle Repair & Maintenance | \$ 7,792 | \$ 12,771 | \$ 11,990 | \$ 13,500 | \$ 11,918 | \$ 14,196 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | | |
| 863 | Gas, Oil and Antifreeze | \$ 30,969 | \$ 19,211 | \$ 19,086 | \$ 20,309 | \$ 14,949 | \$ 20,145 | \$ 20,548 | \$ 20,959 | \$ 21,378 | \$ 21,805 | \$ 22,241 | | |
| 951 | Training & Conferences | \$ 3,165 | \$ 5,622 | \$ 9,835 | \$ 3,000 | \$ 3,055 | \$ 6,655 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | | |
| 952 | Tuition Reimbursement | \$ 400 | \$ - | \$ 400 | \$ 400 | \$ - | \$ 400 | \$ 400 | \$ 400 | \$ 400 | \$ 400 | \$ 400 | | |
| 960 | Contingency - COLA | \$ 8,982 | \$ - | \$ 15,326 | \$ 7,216 | \$ 7,216 | \$ 7,216 | \$ 20,400 | \$ 20,400 | \$ 20,400 | \$ 20,400 | \$ 20,400 | | |
| 980 | Ambulance Cost | \$ 98,588 | \$ 98,083 | \$ 99,078 | \$ 103,426 | \$ 56,174 | \$ 107,893 | \$ 111,130 | \$ 114,464 | \$ 117,898 | \$ 121,435 | \$ 125,078 | | |
| 980.05 | Ambulance supplies | \$ 2,751 | \$ 2,875 | \$ 2,167 | \$ 2,886 | \$ 2,864 | \$ 3,322 | \$ 3,389 | \$ 3,456 | \$ 3,525 | \$ 3,596 | \$ 3,668 | | |
| 981 | Dispatch Cooperation | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 56,250 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | | |
| 982 | Fire/Police Equipment | \$ 29,875 | \$ 13,343 | \$ 43,762 | \$ 20,300 | \$ - | | \$ 60,000 | \$ - | \$ - | \$ - | \$ - | | |
| 985 | Police Vehicles | \$ 50,728 | \$ 25,691 | \$ 26,058 | \$ 59,518 | \$ 59,518 | \$ 59,518 | \$ 30,000 | \$ 30,000 | \$ 60,000 | \$ 30,000 | \$ 30,000 | | |
| | TOTALS: | \$2,288,002 | \$2,414,874 | \$2,520,802 | \$2,607,247 | \$2,232,610 | \$2,715,877 | \$2,799,595 | \$2,820,346 | \$2,935,430 | \$2,994,271 | \$3,087,009 | | |

The Public Safety Department is the largest in terms of budgeted dollars and employees of the City. The City's Public Safety Department was the first in the nation comprised of entirely triple trained officers: police, fire and paramedic services. Currently the City employs 18 sworn officers and 14 civilian part-time clerks.

GENERAL FUND BUDGET – EXPENDITURES - 301 – PUBLIC SAFETY (Continued)

The officers and staff of the Grosse Pointe Shores Department of Public Safety are committed to working cooperatively with the community to provide exceptional service and protection to the public from crimes against people and property. The Public Safety Department is dedicated to maintaining safe and secure neighborhoods through professional, ethical and cost effective service with proactive law enforcement, fire prevention and emergency medical services.

The Public Safety Department officers operate under a 12 hour shift. The civilian part-time clerks operate under an 8 hour shift.

Patrol vehicles are replaced in rotation every two years. At the end of each two year cycle these vehicles often near 100,000 miles in usage. The City's two fire engines were purchased in 1986 and in 1996. Estimated replacement cost for one fire engine is over \$500,000. The City's one ambulance was purchased in 2007 for \$112,860.

Regular replacement of equipment and gear is required for the safety of the community and the personnel. New breathing apparatus will be purchased for the Public Safety Officers in the 2018/2019 fiscal year. Continuous training of the officers in all three categories is needed as well to retain the quality services provided to the residents and visitors of our community.

In the fall of 2011, the Village of Grosse Pointe Shores and the City of Grosse Pointe Farms reached an agreement to help reduce costs for both communities. The dispatch and lockup functions were transferred to the City of Grosse Pointe Farms' facilities. Grosse Pointe Shores remits on a quarterly basis \$18,750 to Grosse Pointe Farms for the performance of these duties. Both communities receive cost reduction results.

GENERAL FUND BUDGET – EXPENDITURES - 301 – PUBLIC SAFETY (Continued)



GENERAL FUND BUDGET – EXPENDITURES - 441 – PUBLIC WORKS

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|----------|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | 441 PUBLIC WORKS | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 705.1 | Deferred Comp | \$ 5,882 | \$ 7,514 | \$ 7,392 | \$ 7,614 | \$ 7,812 | \$ 9,672 | \$ 9,914 | \$ 10,162 | \$ 10,416 | \$ 10,676 | \$ 10,943 | | |
| 706 | Salary & Wages | \$ 173,683 | \$ 174,809 | \$ 193,711 | \$ 195,884 | \$ 151,202 | \$ 186,635 | \$ 191,301 | \$ 196,084 | \$ 200,986 | \$ 206,011 | \$ 211,161 | | |
| 706.2 | less street funds | \$ (28,640) | \$ (29,720) | \$ (31,944) | \$ (32,955) | \$ (25,819) | \$ (35,843) | \$ (36,739) | \$ (37,658) | \$ (38,599) | \$ (39,564) | \$ (40,553) | | |
| 715 | Social Security | \$ 14,802 | \$ 14,092 | \$ 15,270 | \$ 15,370 | \$ 11,917 | \$ 14,875 | \$ 15,247 | \$ 15,628 | \$ 16,019 | \$ 16,419 | \$ 16,830 | | |
| 715.2 | less street funds | \$ (2,191) | \$ (2,274) | \$ (2,444) | \$ (2,759) | \$ (1,975) | \$ (2,776) | \$ (2,845) | \$ (2,916) | \$ (2,989) | \$ (3,064) | \$ (3,140) | | |
| 716 | Medical & Dental | \$ 27,597 | \$ 24,975 | \$ 24,040 | \$ 25,723 | \$ 24,828 | \$ 29,208 | \$ 31,691 | \$ 34,384 | \$ 37,307 | \$ 40,478 | \$ 43,919 | | |
| 716.2 | less street funds | \$ (6,806) | \$ (6,893) | \$ (7,297) | \$ (7,933) | \$ (5,871) | \$ (8,149) | \$ (8,842) | \$ (9,594) | \$ (10,409) | \$ (11,294) | \$ (12,254) | | |
| 717 | Life Insurance | \$ 1,503 | \$ 1,393 | \$ 1,473 | \$ 1,517 | \$ 1,347 | \$ 1,616 | \$ 1,729 | \$ 1,850 | \$ 1,980 | \$ 2,118 | \$ 2,267 | | |
| 717.2 | less street funds | \$ (213) | \$ (216) | \$ (229) | \$ (224) | \$ (210) | \$ (287) | \$ (307) | \$ (329) | \$ (352) | \$ (377) | \$ (403) | | |
| 718 | Pension Contribution | \$ 29,302 | \$ 17,152 | \$ 18,152 | \$ 22,072 | \$ 22,072 | \$ 22,072 | \$ 20,178 | \$ 20,783 | \$ 21,407 | \$ 22,049 | \$ 22,711 | | |
| 718.2 | less street funds | \$ (5,069) | \$ (5,261) | \$ (5,654) | \$ (5,856) | \$ (2,998) | \$ (5,085) | \$ (5,237) | \$ (5,395) | \$ (5,556) | \$ (5,723) | \$ (5,895) | | |
| 721 | Longevity | \$ 1,400 | \$ 1,400 | \$ 1,600 | \$ 1,600 | \$ 1,000 | \$ 1,600 | \$ 1,600 | \$ 1,600 | \$ 1,800 | \$ 1,800 | \$ 1,800 | | |
| 721.2 | less street funds | \$ (453) | \$ (459) | \$ (486) | \$ (504) | \$ (366) | \$ (532) | \$ (548) | \$ (565) | \$ (582) | \$ (599) | \$ (617) | | |
| 722 | Workers Compensation | \$ 14,704 | \$ 8,999 | \$ 7,856 | \$ 7,935 | \$ 8,396 | \$ 8,396 | \$ 11,757 | \$ 12,580 | \$ 13,461 | \$ 14,403 | \$ 15,411 | | |
| 722.2 | less street funds | \$ (1,790) | \$ (1,813) | \$ (1,919) | \$ (1,977) | \$ (1,476) | \$ (2,120) | \$ (2,268) | \$ (2,427) | \$ (2,597) | \$ (2,779) | \$ (2,973) | | |
| 747 | Uniforms | \$ 1,284 | \$ 1,675 | \$ 1,940 | \$ 2,000 | \$ 1,973 | \$ 1,973 | \$ 2,200 | \$ 2,200 | \$ 2,200 | \$ 2,200 | \$ 2,200 | | |
| 747.2 | less street funds | \$ (283) | \$ (287) | \$ (303) | \$ (312) | \$ (286) | \$ (415) | \$ (428) | \$ (428) | \$ (428) | \$ (428) | \$ (428) | | |
| 756 | Miscellaneous Supplies | \$ 42,965 | \$ 21,106 | \$ 30,661 | \$ 20,000 | \$ 15,651 | \$ 20,396 | \$ 20,500 | \$ 20,500 | \$ 20,500 | \$ 21,000 | \$ 21,000 | | |
| 853 | Telephone Expenses | \$ 1,680 | \$ 2,247 | \$ 2,272 | \$ 2,600 | \$ 1,704 | \$ 2,327 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | | |
| 862 | Vehicle Repair & Maintenance | \$ 21,625 | \$ 8,033 | \$ 13,551 | \$ 14,714 | \$ 18,740 | \$ 21,026 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | | |
| 863 | Gas, Oil and Antifreeze | \$ 17,230 | \$ 14,134 | \$ 12,078 | \$ 12,853 | \$ 10,405 | \$ 13,267 | \$ 13,533 | \$ 13,803 | \$ 14,079 | \$ 14,361 | \$ 14,648 | | |
| 922 | Street Lighting Electric | \$ 9,282 | \$ 9,446 | \$ 10,713 | \$ 12,257 | \$ 10,203 | \$ 13,861 | \$ 15,600 | \$ 15,912 | \$ 16,230 | \$ 16,555 | \$ 16,886 | | |
| 938 | Street Lighting Repair | \$ 25,957 | \$ 32,019 | \$ 47,783 | \$ 37,411 | \$ 14,159 | \$ 40,272 | \$ 41,077 | \$ 41,899 | \$ 42,737 | \$ 43,591 | \$ 44,463 | | |
| 960 | Contingency - COLA | \$ 1,330 | \$ - | \$ 1,764 | \$ 853 | \$ 853 | \$ 853 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 | | |
| 965-2 | Contribution to Fund 202 (Major) | \$ 25,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | | |
| 965.3 | Contribution to Fund 203 (Local) | \$ 70,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 70,000 | \$ 70,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | | |
| 982 | Machinery and Equipment | \$ 37,473 | \$ - | \$ 111,317 | \$ 50,000 | \$ - | \$ - | \$ 43,000 | \$ - | \$ - | \$ - | \$ - | | |
| | TOTALS: | \$ 477,253 | \$ 362,071 | \$ 521,296 | \$ 447,883 | \$ 333,258 | \$ 402,842 | \$ 453,012 | \$ 418,976 | \$ 428,510 | \$ 438,735 | \$ 448,875 | | |

The Department of Public Works is staffed by three full-time employees one part-time employee and a number of seasonal part-time employees. The main purpose of the Public Works department is to maintain the City's streets as well as maintaining the City's vehicles and street lighting system. The City owns, operates and maintains the city street lights versus most other communities where the street lights are the property of an electrical service provider. -55-

GENERAL FUND BUDGET – EXPENDITURES - 441 – PUBLIC WORKS (Continued)



GENERAL FUND BUDGET – EXPENDITURES - 442 – BUILDING DEPARTMENT

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|----------------------------------|------------------------------|-----------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|-----------|-----------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY 442 BUILDING DEPARTMENT | | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 706 | FLSA non-exempt Wages | \$ 29,101 | \$ 26,483 | \$ 27,051 | \$ 27,864 | \$ 22,765 | \$ 28,295 | \$ 29,002 | \$ 29,727 | \$ 30,471 | \$ 31,232 | \$ 32,013 | | |
| 706.1 | FLSA non-exempt Overtime | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 715 | Social Security | \$ 2,186 | \$ 1,964 | \$ 1,970 | \$ 2,021 | \$ 1,710 | \$ 2,221 | \$ 2,193 | \$ 2,247 | \$ 2,309 | \$ 2,365 | \$ 2,424 | | |
| 716 | Medical and Dental | \$ 6,577 | \$ 5,292 | \$ 5,006 | \$ 5,356 | \$ 5,315 | \$ 6,338 | \$ 6,877 | \$ 7,461 | \$ 8,095 | \$ 8,783 | \$ 9,530 | | |
| 717 | Life Insurance | \$ 240 | \$ 219 | \$ 228 | \$ 235 | \$ 208 | \$ 253 | \$ 271 | \$ 290 | \$ 310 | \$ 331 | \$ 355 | | |
| 718 | Pension | \$ 3,944 | \$ 4,902 | \$ 5,187 | \$ 6,307 | \$ 6,307 | \$ 6,307 | \$ 5,461 | \$ 5,625 | \$ 5,794 | \$ 5,967 | \$ 6,146 | | |
| 721 | Longevity | \$ 400 | \$ 370 | \$ 370 | \$ 370 | \$ 370 | \$ 370 | \$ 370 | \$ 450 | \$ 450 | \$ 450 | \$ 450 | | |
| 722 | Workers Compensation | \$ 150 | \$ 99 | \$ 147 | \$ 148 | \$ 148 | \$ 148 | \$ 160 | \$ 171 | \$ 183 | \$ 196 | \$ 210 | | |
| 756 | Miscellaneous | \$ - | \$ 225 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 756.1 | Building Department Expenses | \$ 28,874 | \$ 29,783 | \$ 27,512 | \$ 78,674 | \$ 18,205 | \$ 32,169 | \$ 57,169 | \$ 32,812 | \$ 33,468 | \$ 34,138 | \$ 34,821 | | |
| 960 | COLA | \$ 283 | \$ - | \$ 397 | \$ 192 | \$ 192 | \$ 192 | \$ 540 | \$ 540 | \$ 540 | \$ 540 | \$ 540 | | |
| 982.1 | Equipment - Software | \$ - | \$ 734 | \$ 741 | \$ 800 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| | TOTALS: | \$ 71,755 | \$ 70,071 | \$ 68,609 | \$ 121,967 | \$ 55,220 | \$ 76,293 | \$ 102,042 | \$ 79,323 | \$ 81,619 | \$ 84,004 | \$ 86,488 | | |

The Building Department is responsible for assuring structures within the City are safe for all residents and visitors by ensuring compliance enforcement of all building, electrical, plumbing and mechanical codes. The building department staff and inspectors review plans, approve plans, issue permits and conduct the necessary inspections through the construction and improvement process.

Building, Mechanical, Electrical and Plumbing inspections are made by contracted inspectors which is most cost effective for our small community.

An increase in Building Department expenses is expected due to the large construction project located at the Edsel and Eleanor Ford House this year.

GENERAL FUND BUDGET – EXPENDITURES - 443 – PLANNING AND ZONING

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|----------------------------------|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY 443 PLANNING AND ZONING | | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 706 | FLSA non-exempt Wages | \$ 4,771 | \$ 5,930 | \$ 6,058 | \$ 6,239 | \$ 5,107 | \$ 6,350 | \$ 6,509 | \$ 6,671 | \$ 6,838 | \$ 7,009 | \$ 7,184 | | |
| 706.1 | FLSA non-exempt Overtime | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 715 | Social Security | \$ 357 | \$ 435 | \$ 452 | \$ 465 | \$ 379 | \$ 495 | \$ 513 | \$ 527 | \$ 540 | \$ 553 | \$ 566 | | |
| 716 | Medical and Dental | \$ 921 | \$ 1,332 | \$ 1,208 | \$ 1,293 | \$ 1,296 | \$ 1,541 | \$ 1,672 | \$ 1,814 | \$ 1,968 | \$ 2,135 | \$ 2,317 | | |
| 717 | Life Insurance | \$ 40 | \$ 49 | \$ 51 | \$ 53 | \$ 47 | \$ 57 | \$ 61 | \$ 65 | \$ 69 | \$ 74 | \$ 79 | | |
| 718 | Pension | \$ 2,234 | \$ 1,098 | \$ 1,162 | \$ 1,412 | \$ 1,412 | \$ 1,412 | \$ 1,222 | \$ 1,259 | \$ 1,296 | \$ 1,335 | \$ 1,375 | | |
| 721 | Longevity | \$ 56 | \$ 80 | \$ 80 | \$ 80 | \$ 80 | \$ 80 | \$ 80 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | | |
| 722 | Workers Compensation | \$ 20 | \$ 12 | \$ 34 | \$ 35 | \$ 36 | \$ 36 | \$ 45 | \$ 48 | \$ 52 | \$ 55 | \$ 59 | | |
| 828 | Professional Services | \$ 13,643 | \$ 19,129 | \$ 32,188 | \$ 35,201 | \$ 7,765 | \$ 15,335 | \$ 15,641 | \$ 15,954 | \$ 16,273 | \$ 16,599 | \$ 16,931 | | |
| 960 | COLA | \$ 50 | \$ - | \$ 88 | \$ 43 | \$ 43 | \$ 43 | \$ 120 | \$ 120 | \$ 120 | \$ 120 | \$ 120 | | |
| | TOTALS: | \$ 22,092 | \$ 28,066 | \$ 41,321 | \$ 44,821 | \$ 16,164 | \$ 25,348 | \$ 25,863 | \$ 26,558 | \$ 27,257 | \$ 27,981 | \$ 28,732 | | |

The City contracts with Carlisle Wortman Associates to provide planning and zoning reviews and consulting with the City's Planning Commission and Zoning Board of Appeals.

Minimal increases are forecasted for these line items for the upcoming fiscal year.

GENERAL FUND BUDGET – EXPENDITURES - 521 – SANITATION DEPARTMENT

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|----------|----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | 521 SANITATION | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 706 | Wages FLSA non-exempt | \$ 213,094 | \$ 224,131 | \$ 236,285 | \$ 243,374 | \$ 195,038 | \$ 241,778 | \$ 247,822 | \$ 254,018 | \$ 260,368 | \$ 266,878 | \$ 273,550 | | |
| 706.05 | Seasonal | \$ 15,008 | \$ 35,983 | \$ 36,503 | \$ 46,857 | \$ 25,060 | \$ 39,660 | \$ 40,651 | \$ 41,668 | \$ 42,709 | \$ 43,777 | \$ 44,871 | | |
| 706.1 | Overtime FLSA non-exempt | \$ 5,383 | \$ 4,315 | \$ 9,259 | \$ 7,594 | \$ 7,688 | \$ 10,481 | \$ 10,743 | \$ 11,012 | \$ 11,287 | \$ 11,569 | \$ 11,858 | | |
| 715 | Social Security | \$ 17,413 | \$ 18,021 | \$ 20,063 | \$ 20,649 | \$ 16,288 | \$ 19,813 | \$ 20,591 | \$ 21,101 | \$ 21,623 | \$ 22,143 | \$ 22,675 | | |
| 716 | Medical & Dental | \$ 57,243 | \$ 57,681 | \$ 53,873 | \$ 57,617 | \$ 55,920 | \$ 65,995 | \$ 71,604 | \$ 77,691 | \$ 84,294 | \$ 91,460 | \$ 99,234 | | |
| 717 | Life Insurance | \$ 1,993 | \$ 2,030 | \$ 2,156 | \$ 2,220 | \$ 1,956 | \$ 2,347 | \$ 2,511 | \$ 2,687 | \$ 2,875 | \$ 3,076 | \$ 3,292 | | |
| 718 | Pensions Contribution | \$ 26,673 | \$ 41,372 | \$ 43,784 | \$ 53,241 | \$ 53,241 | \$ 53,241 | \$ 48,960 | \$ 50,429 | \$ 51,942 | \$ 53,500 | \$ 55,105 | | |
| 721 | Longevity | \$ 3,800 | \$ 4,000 | \$ 4,200 | \$ 4,600 | \$ 4,200 | \$ 4,600 | \$ 4,600 | \$ 4,800 | \$ 5,000 | \$ 5,000 | \$ 5,000 | | |
| 722 | Workers Compensation | \$ 19,480 | \$ 11,922 | \$ 13,368 | \$ 13,502 | \$ 14,768 | \$ 14,768 | \$ 19,105 | \$ 20,442 | \$ 21,873 | \$ 23,404 | \$ 25,043 | | |
| 747 | Uniforms | \$ 2,870 | \$ 3,155 | \$ 3,794 | \$ 3,300 | \$ 3,237 | \$ 3,237 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | | |
| 756 | Miscellaneous Supplies | \$ 1,112 | \$ 6,601 | \$ 5,644 | \$ 7,873 | \$ 814 | \$ 1,014 | \$ 1,034 | \$ 1,055 | \$ 1,076 | \$ 1,097 | \$ 1,119 | | |
| 803 | Grosse Pointes/Clinton Dump Fees | \$ 70,641 | \$ 65,950 | \$ 71,517 | \$ 71,040 | \$ 48,183 | \$ 65,183 | \$ 66,487 | \$ 67,816 | \$ 69,173 | \$ 70,556 | \$ 71,967 | | |
| 862 | Vehicle Repair & Maintenance | \$ 11,915 | \$ 7,320 | \$ 12,417 | \$ 11,989 | \$ 7,225 | \$ 8,567 | \$ 8,739 | \$ 8,914 | \$ 9,092 | \$ 9,274 | \$ 9,459 | | |
| 863 | Gas, Oil and Antifreeze | \$ 9,334 | \$ 16,854 | \$ 6,210 | \$ 10,312 | \$ 5,436 | \$ 6,617 | \$ 6,749 | \$ 6,884 | \$ 7,022 | \$ 7,162 | \$ 7,305 | | |
| 960 | Contingency - COLA | \$ 2,771 | \$ - | \$ 4,410 | \$ 2,132 | \$ 2,132 | \$ 2,132 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | | |
| 982 | Equipment Fund | \$ 49,348 | \$ - | \$ 14,070 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| | TOTALS: | \$ 508,077 | \$ 499,336 | \$ 537,552 | \$ 556,300 | \$ 441,184 | \$ 539,432 | \$ 559,597 | \$ 578,516 | \$ 598,335 | \$ 618,896 | \$ 640,479 | | |

The City's Sanitation Department employs five full-time employees and several part-time seasonal workers during the summer and fall. Unique to our community from others, our sanitation department collects household refuse from the home versus curbside collection. The department also collects curbside yard waste from April through November of each year. Recycling curbside collection is contracted through Green For Life. Other services include the operation of leaf collection each fall and special collection of heavy household items such as appliances and furniture.

Minimal increases are forecasted for these line items for the upcoming fiscal year.

GENERAL FUND BUDGET – EXPENDITURES - 691 – PARKS AND RECREATION

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|----------|------------------------------|------------|------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | 691 PARKS AND RECREATION | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 710 | Gate Gaurds | \$ 69,025 | \$ 69,652 | \$ 75,136 | \$ 75,816 | \$ 55,082 | \$ 75,045 | \$ 90,796 | \$ 91,704 | \$ 92,621 | \$ 93,547 | \$ 94,483 | | |
| 710.1 | Life Guards | \$ 38,020 | \$ 40,149 | \$ 45,336 | \$ 43,128 | \$ 29,223 | \$ 42,223 | \$ 42,645 | \$ 43,072 | \$ 43,503 | \$ 43,938 | \$ 44,377 | | |
| 710.15 | Swim Instructor wages | \$ 762 | \$ 874 | \$ 2,551 | \$ 2,003 | \$ 1,682 | \$ 2,782 | \$ 2,810 | \$ 2,838 | \$ 2,867 | \$ 2,895 | \$ 2,924 | | |
| 710.2 | Pool Managers | \$ 14,914 | \$ 15,130 | \$ 16,779 | \$ 15,359 | \$ 11,443 | \$ 16,643 | \$ 16,809 | \$ 16,977 | \$ 17,147 | \$ 17,319 | \$ 17,492 | | |
| 710.3 | Parks and Rec Director | \$ 12,304 | \$ 13,000 | \$ 13,863 | \$ 13,322 | \$ 7,763 | \$ 13,463 | \$ 13,597 | \$ 13,733 | \$ 13,870 | \$ 14,009 | \$ 14,149 | | |
| 710.4 | Swim Team Head Coach | \$ 7,029 | \$ 5,400 | \$ 6,750 | \$ 6,344 | \$ 2,250 | \$ 6,000 | \$ 6,060 | \$ 6,121 | \$ 6,182 | \$ 6,244 | \$ 6,306 | | |
| 710.45 | Swim Team Assistant Coaches | \$ 10,325 | \$ 8,936 | \$ 10,550 | \$ 9,093 | \$ 5,479 | \$ 10,279 | \$ 10,382 | \$ 10,485 | \$ 10,590 | \$ 10,696 | \$ 10,803 | | |
| 710.5 | Concession Staff/Other wages | \$ 297 | \$ 5,800 | \$ 2,400 | \$ 2,966 | \$ 7,772 | \$ 9,922 | \$ 10,021 | \$ 10,121 | \$ 10,222 | \$ 10,324 | \$ 10,428 | | |
| 710.6 | Grounds Seasonal | \$ 7,239 | \$ 8,631 | \$ 5,660 | \$ 6,516 | \$ 2,630 | \$ 7,630 | \$ 10,000 | \$ 10,100 | \$ 10,201 | \$ 10,303 | \$ 10,406 | | |
| 710.7 | Administrative Support Staff | \$ 20,093 | \$ 16,513 | \$ 16,649 | \$ 16,686 | \$ 13,776 | \$ 17,091 | \$ 17,518 | \$ 17,956 | \$ 18,405 | \$ 18,865 | \$ 19,337 | | |
| 715 | Social Security | \$ 14,097 | \$ 14,289 | \$ 15,428 | \$ 15,621 | \$ 10,645 | \$ 15,554 | \$ 15,865 | \$ 16,183 | \$ 16,506 | \$ 16,836 | \$ 17,173 | | |
| 716 | Medical and Dental | \$ 3,164 | \$ 2,602 | \$ 1,753 | \$ 3,209 | \$ 1,559 | \$ 1,891 | \$ 2,051 | \$ 2,226 | \$ 2,415 | \$ 2,620 | \$ 2,843 | | |
| 717 | Life Insurance | \$ 173 | \$ 109 | \$ 149 | \$ 154 | \$ 126 | \$ 151 | \$ 161 | \$ 173 | \$ 185 | \$ 198 | \$ 212 | | |
| 718 | Pension | \$ 3,050 | \$ 2,840 | \$ 3,005 | \$ 3,654 | \$ 3,654 | \$ 3,654 | \$ 3,175 | \$ 3,270 | \$ 3,368 | \$ 3,469 | \$ 3,573 | | |
| 721 | Longevity | \$ 196 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 240 | \$ 260 | \$ 260 | \$ 260 | \$ 260 | | |
| 722 | Workers Compensation | \$ 3,732 | \$ 2,850 | \$ 3,849 | \$ 3,888 | \$ 3,421 | \$ 3,421 | \$ 5,041 | \$ 5,394 | \$ 5,771 | \$ 6,175 | \$ 6,608 | | |
| 743 | Pool Chemicals | \$ 9,129 | \$ 6,923 | \$ 8,062 | \$ 7,473 | \$ 4,123 | \$ 9,523 | \$ 9,713 | \$ 9,908 | \$ 10,106 | \$ 10,308 | \$ 10,514 | | |
| 756 | Miscellaneous Expenses | \$ 15,528 | \$ 17,182 | \$ 17,309 | \$ 12,919 | \$ 12,264 | \$ 19,117 | \$ 19,499 | \$ 19,889 | \$ 20,287 | \$ 20,693 | \$ 21,107 | | |
| 921 | Electricity | \$ 7,578 | \$ 9,900 | \$ 10,908 | \$ 10,638 | \$ 7,323 | \$ 9,819 | \$ 10,015 | \$ 10,216 | \$ 10,420 | \$ 10,629 | \$ 10,841 | | |
| 923 | Heat | \$ 10,871 | \$ 6,954 | \$ 7,960 | \$ 13,000 | \$ 11,212 | \$ 14,258 | \$ 14,543 | \$ 14,834 | \$ 15,130 | \$ 15,433 | \$ 15,741 | | |
| 933 | Repair/Maintenance (Grounds) | \$ 53,638 | \$ 97,318 | \$ 89,419 | \$ 558,207 | \$ 58,496 | \$ 852,182 | \$ 60,000 | \$ 61,200 | \$ 62,424 | \$ 63,672 | \$ 64,946 | | |
| 935 | Repair/Maintenance (Pool) | \$ 13,647 | \$ 24,824 | \$ 13,409 | \$ 19,677 | \$ 5,043 | \$ 15,543 | \$ 15,853 | \$ 16,171 | \$ 16,494 | \$ 16,824 | \$ 17,160 | | |
| 960 | COLA | \$ 233 | \$ - | \$ 265 | \$ 128 | \$ 128 | \$ 128 | \$ 360 | \$ 360 | \$ 360 | \$ 360 | \$ 360 | | |
| 982 | Machinery and Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| | TOTALS: | \$ 315,042 | \$ 370,078 | \$ 367,389 | \$ 840,001 | \$ 255,291 | \$1,146,517 | \$ 377,157 | \$ 383,189 | \$ 389,335 | \$ 395,618 | \$ 402,043 | | |

GENERAL FUND BUDGET – EXPENDITURES - 691 – PARKS AND RECREATION (Continued)

The Parks and Recreation Department offers many programs and activities to be enjoyed by our residents year-round. The George Osius Park is located at 800 Lake Shore Road on the shores of Lake St. Clair covering 8.3 acres. Included within the residents only park is our swimming pool, wading pool, splash pad, tennis courts, basketball court, playscape, pavilion, concession stand, picnic areas and our bathhouse/office that includes showers, restrooms and lockers.

Activities and special events are planned each year including: Easter Egg hunt, Boo-fest, swim lessons, tennis lessons, Tai-chi, water aerobics, fishing derby, chess tournament, tennis tournament, Arbor Day Fun Run, Classic Car Show to name a few.

During the winter season, the sledding hill is available when the appropriate amount of snow is present.

In the Spring and Summer of 2018, a complete reconstruction to our tennis courts was completed. This was financed by a special millage placed on the property tax bills in 2016 and 2017 along with a generous donation from the Grosse Pointe Shores Improvement Foundation. At the same time the tennis courts were reconstructed, the parking lot was repaved. These expenditures were considered a “capital expenditure” as they were an expense made in order to improve long-term assets of the community.



GENERAL FUND BUDGET – EXPENDITURES - 954 – FRINGE BENEFITS/INSURANCE

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|---------------------------|--------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|--|
| ACTIVITY 954 | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| FRINGE BENEFITS/INSURANCE | | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| 961 | Fringe Benefits | \$ 77,551 | \$ 12,042 | \$ 22,188 | \$ 30,000 | \$ 29,598 | \$ 29,598 | \$ 21,400 | \$ 21,900 | \$ 22,400 | \$ 19,500 | \$ 20,000 | | |
| 961.05 | Retiree Health Care Cont | \$ 100,000 | \$ 130,000 | \$ 130,000 | \$ 130,000 | \$ 130,000 | \$ 130,000 | \$ 100,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | | |
| 962 | Fleet & Public Liability | \$ 111,712 | \$ 124,649 | \$ 133,979 | \$ 148,000 | \$ 147,908 | \$ 147,908 | \$ 155,303 | \$ 163,069 | \$ 171,222 | \$ 179,783 | \$ 188,772 | | |
| 962.5 | Capital Equipment Reser | \$ - | \$ - | \$ - | \$ 75,980 | \$ - | \$ - | \$ 30,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | | |
| 965.4 | Contribution to Marina | \$ 100,000 | \$ 100,000 | \$ 125,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 50,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | | |
| | TOTALS: | \$ 389,263 | \$ 366,691 | \$ 411,167 | \$ 483,980 | \$ 407,506 | \$ 407,506 | \$ 356,703 | \$ 484,969 | \$ 493,622 | \$ 499,283 | \$ 508,772 | | |

This category includes items of several types.

Fringe Benefits includes sick bank payouts for full-time employees upon the termination of their employment – in most cases this is at retirement. The amount due to the employees is set forth in their bargaining agreements/labor contracts.

Contributions to the Retiree Health Care Fund and to the Marina Fund are performed annually as needed. Funds are placed in our Capital Equipment/Improvement Reserve each year to help fund major replacements or improvements of the future.

Fleet & Public Liability includes all insurance coverage of the City's vehicles, buildings and infrastructure through Michigan Municipal Risk Management Authority pool. The line item in this department is the actual insurance expense. Annual rebates and/or distribution of excess funds in the pool are reported in the General Fund Revenue line "MMRMA/WC Adjustments".

MAJOR STREET FUND - 202

| | | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|---------------------------------|--|------------|------------|------------|-------------|------------|------------|------------|------------|------------|------------|------------|--|--|
| | | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| REVENUES | | | | | | | | | | | | | | |
| State Gas Tax | | \$ 133,991 | \$ 144,230 | \$ 157,397 | \$ 147,276 | \$ 124,510 | \$ 180,510 | \$ 184,120 | \$ 187,803 | \$ 191,559 | \$ 195,390 | \$ 199,298 | | |
| Interest | | \$ 45 | \$ 82 | \$ 264 | \$ 350 | \$ 455 | \$ 650 | \$ 670 | \$ 690 | \$ 710 | \$ 732 | \$ 754 | | |
| Surplus Used | | \$ - | \$ - | \$ - | \$ (75,626) | \$ - | \$ 25,679 | \$ 41,610 | \$ - | \$ - | \$ - | \$ - | | |
| Contribution from General Fund | | \$ 25,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | | |
| Total Revenues: | | \$ 159,036 | \$ 194,312 | \$ 207,661 | \$ 122,000 | \$ 124,965 | \$ 206,839 | \$ 226,400 | \$ 238,492 | \$ 242,269 | \$ 246,121 | \$ 250,051 | | |
| EXPENDITURES | | | | | | | | | | | | | | |
| Street Maintenance | | \$ 30,019 | \$ 53,645 | \$ 37,273 | \$ 52,500 | \$ 22,546 | \$ 36,438 | \$ 38,000 | \$ 39,000 | \$ 40,000 | \$ 41,000 | \$ 42,000 | | |
| Traffic Services | | \$ 15,759 | \$ 6,524 | \$ 6,624 | \$ 10,000 | \$ 9,115 | \$ 8,821 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | | |
| Winter Maintenance | | \$ 17,025 | \$ 12,894 | \$ 11,658 | \$ 30,000 | \$ 22,241 | \$ 29,144 | \$ 30,000 | \$ 31,000 | \$ 32,000 | \$ 33,000 | \$ 34,000 | | |
| Administrative | | \$ 12,930 | \$ 13,658 | \$ 15,392 | \$ 14,500 | \$ 13,971 | \$ 18,729 | \$ 18,400 | \$ 18,700 | \$ 19,100 | \$ 19,500 | \$ 19,900 | | |
| Project Costs | | \$ 71,272 | \$ 6,469 | \$ 147,295 | \$ 5,000 | \$ 3,707 | \$ 33,707 | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Contribution to Local Road Fund | | \$ 20,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 80,000 | \$ 70,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | | |
| To Fund Surplus | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 129,792 | \$ 131,169 | \$ 132,621 | \$ 134,151 | | |
| Total Expenditures: | | \$ 167,004 | \$ 103,190 | \$ 228,243 | \$ 122,000 | \$ 81,580 | \$ 206,839 | \$ 166,400 | \$ 238,492 | \$ 242,269 | \$ 246,121 | \$ 250,051 | | |

The Major Street Fund is one of many governmental type funds. Streets included in this fund are Lake Shore Road north of Vernier Road, Vernier Road, Woodland Shore Drive, Claireview Road, Lochmoor Boulevard and Hampton Road. Lake Shore Road south of Vernier Road is a County road and is therefore maintained by Wayne County.

The main revenue source for the Major Street Fund is the Michigan Transportation Fund Distribution. These funds are issued by the State of Michigan monthly allocated on 60% population and 40% on roadway miles times the population factor.

Expenditures include maintaining the roadways, removal of snow from the roadways, traffic signal costs and non-motorized expenditures.

LOCAL STREET FUND – 203

| | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|-----------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|--|
| | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| REVENUES | | | | | | | | | | | | | |
| State Gas Tax | \$ 68,704 | \$ 81,574 | \$ 68,427 | \$ 70,122 | \$ 73,911 | \$ 98,911 | \$ 80,478 | \$ 82,088 | \$ 83,729 | \$ 85,404 | \$ 87,112 | | |
| Interest | \$ 13 | \$ 58 | \$ 218 | \$ 350 | \$ 477 | \$ 653 | \$ 673 | \$ 693 | \$ 714 | \$ 735 | \$ 757 | | |
| Surplus used | \$ - | \$ - | \$ - | \$ 220,053 | \$ - | \$ 28,002 | \$ 107,349 | \$ - | \$ - | \$ - | \$ - | | |
| Contribution from General Fund | \$ 70,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 70,000 | \$ 70,000 | \$ 70,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | | |
| Contribution from Major Road Fund | \$ 20,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 80,000 | \$ 80,000 | \$ 70,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | | |
| Total Revenues: | \$ 158,716 | \$ 111,632 | \$ 98,645 | \$ 320,525 | \$ 224,388 | \$ 277,566 | \$ 328,500 | \$ 112,780 | \$ 114,443 | \$ 116,139 | \$ 117,869 | | |
| EXPENDITURES | | | | | | | | | | | | | |
| Street Maintenance | \$ 33,759 | \$ 44,310 | \$ 43,255 | \$ 35,000 | \$ 23,260 | \$ 37,797 | \$ 35,000 | \$ 36,000 | \$ 37,000 | \$ 38,000 | \$ 39,000 | | |
| Traffic Services | \$ - | \$ - | \$ - | \$ 500 | \$ - | \$ - | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | | |
| Winter Maintenance | \$ 17,289 | \$ 11,069 | \$ 17,351 | \$ 28,725 | \$ 30,541 | \$ 32,347 | \$ 30,000 | \$ 31,000 | \$ 32,000 | \$ 33,000 | \$ 34,000 | | |
| Administrative | \$ 5,615 | \$ 6,344 | \$ 6,682 | \$ 6,300 | \$ 6,073 | \$ 7,800 | \$ 8,000 | \$ 8,200 | \$ 8,350 | \$ 8,500 | \$ 8,700 | | |
| Project Costs | \$ 2,983 | \$ - | \$ - | \$ 250,000 | \$ 199,622 | \$ 199,622 | \$ 255,000 | \$ - | \$ - | \$ - | \$ - | | |
| To Fund Surplus | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,080 | \$ 36,593 | \$ 36,139 | \$ 35,669 | | |
| Total Expenditures: | \$ 59,646 | \$ 61,724 | \$ 67,288 | \$ 320,525 | \$ 259,496 | \$ 277,566 | \$ 328,500 | \$ 112,780 | \$ 114,443 | \$ 116,139 | \$ 117,869 | | |

The Local Street Fund is one of many governmental type funds. Streets included in this fund are Oxford Road, Renaud Road, Greenbriar Lane, Roslyn Road, Stillmeadow Lane and the many others not included in the Major Street Fund.

The main revenue source for the Local Street Fund is the Michigan Transportation Fund Distribution. These funds are issued by the State of Michigan monthly allocated on 60% population and 40% on roadway miles times the population factor.

Expenditures include maintaining the roadways and removal of snow from the roadways.

The Local Street Fund Budget for fiscal year ending June 30, 2019 includes repairs to be made on Belle Meade and Briarcliff during the summer months of 2018.

911 SERVICE FUND – 261

| | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|
| | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| REVENUES | | | | | | | | | | | | | |
| 911 Operational Funds | \$ 27,740 | \$ 22,725 | \$ 21,842 | \$ 20,000 | \$ 19,074 | \$ 22,274 | \$ 22,000 | \$ 22,500 | \$ 23,000 | \$ 23,500 | \$ 24,000 | | |
| Contribution from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Surplus Used | \$ - | \$ 18,414 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| | \$ 27,740 | \$ 41,139 | \$ 21,842 | \$ 20,000 | \$ 19,074 | \$ 22,274 | \$ 22,000 | \$ 22,500 | \$ 23,000 | \$ 23,500 | \$ 24,000 | | |
| EXPENDITURES | | | | | | | | | | | | | |
| 911 Operating Funds | \$ 26,515 | \$ 41,139 | \$ 17,038 | \$ 20,000 | \$ 7,012 | \$ 12,422 | \$ 18,600 | \$ 18,800 | \$ 19,000 | \$ 19,200 | \$ 19,400 | | |
| Total Expenditures: | \$ 26,515 | \$ 41,139 | \$ 17,038 | \$ 20,000 | \$ 7,012 | \$ 12,422 | \$ 18,600 | \$ 18,800 | \$ 19,000 | \$ 19,200 | \$ 19,400 | | |

The 911 Service Fund is funded by the 911 service fee/surcharge on each telephone line in the community. These funds are remitted to the Conference of Eastern Wayne which comprises of the City of Grosse Pointe, City of Grosse Pointe Farms, City of Grosse Pointe Woods, City of Grosse Pointe Park, City of Harper Woods and the Village of Grosse Pointe Shores. The Conference of Eastern Wayne then distributes these funds to each of the member communities.

Expenditures are to be used for the operation of the 911 system and related activities.

DRUG LAW ENFORCEMENT FUND – 265

| | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST |
|---------------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget |
| ACTIVITY | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | |
| Drug Forfeiture | \$ - | \$ 10,038 | \$ 26,408 | \$ 10,000 | \$ 4,098 | \$ 4,098 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Revenues | \$ - | \$ 10,038 | \$ 26,408 | \$ 10,000 | \$ 4,098 | \$ 4,098 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| | | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | | |
| Forfeiture expense | \$ - | \$ 70 | \$ 3,690 | \$ 11,500 | \$ 11,273 | \$ 11,273 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| To Fund Surplus | \$ - | \$ 9,968 | \$ - | \$ (1,500) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures: | \$ - | \$ 10,038 | \$ 3,690 | \$ 10,000 | \$ 11,273 | \$ 11,273 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |

The Drug Law Enforcement Fund was created to handle the funds related to the forfeiture of money and property seized during a drug related arrest/conviction. The budgeted amounts are estimated based on the uncertainty of the number of arrests and the amounts seized.

Expenditures are limited to Public Safety purposes only.

DEBT SERVICE FUND – 301

| | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget |
| ACTIVITY | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | |
| | | | | | | | | | | | |
| Property Taxes | \$ 465,038 | \$ 520,650 | \$ 278,222 | \$ 271,273 | \$ 271,243 | \$ 271,243 | \$ 262,023 | \$ 257,298 | \$ 295,848 | \$ 283,273 | \$ 274,523 |
| Surplus Used | \$ - | \$ (1,007) | \$ - | \$ 108 | \$ - | \$ 279 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Bond Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Appropriation from General Fund | \$ 3,647 | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ 468,685 | \$ 519,643 | \$ 278,222 | \$ 271,381 | \$ 271,243 | \$ 271,522 | \$ 262,023 | \$ 257,298 | \$ 295,848 | \$ 283,273 | \$ 274,523 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | | |
| | | | | | | | | | | | |
| Bond Principal | \$ 64,950 | \$ 95,260 | \$ 95,260 | \$ 93,095 | \$ 93,095 | \$ 93,095 | \$ 90,930 | \$ 90,930 | \$ 110,415 | \$ 108,250 | \$ 108,250 |
| Bond Interest | \$ 30,244 | \$ 28,155 | \$ 26,250 | \$ 24,366 | \$ 24,366 | \$ 24,366 | \$ 22,526 | \$ 20,480 | \$ 17,687 | \$ 14,407 | \$ 10,618 |
| Agent Fees | \$ - | \$ 108 | \$ - | \$ 108 | \$ 108 | \$ 108 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer to W&S | \$ 373,491 | \$ 396,120 | \$ 159,113 | \$ 153,812 | \$ 153,954 | \$ 153,953 | \$ 148,567 | \$ 145,888 | \$ 167,746 | \$ 160,616 | \$ 155,654 |
| | | | | | | | | | | | |
| Total Expenditures: | \$ 468,685 | \$ 519,643 | \$ 280,623 | \$ 271,381 | \$ 271,523 | \$ 271,522 | \$ 262,023 | \$ 257,298 | \$ 295,848 | \$ 283,273 | \$ 274,523 |

The City's legal debt limit is 10% of the State Equalized Value, for fiscal year beginning July 1, 2018 that debt limit is \$35,098,980.

With only \$7,171,725 of outstanding principal, the city is far below its borrowing limits.

Property taxes are collected for the debt service requirements on the 2013 General Obligation Refunding Bond that was issued December 2013. This bond will be paid in full in October 2025.

WATER AND SEWER FUND – 556

The Water and Sewer Fund is an enterprise fund and is primarily funded by customer charges based on water usage.

The Village of Grosse Pointe Shores is one of 126 communities that receive its water from the Great Lakes Water Authority, which provides drinking water to approximately 4.2 million people. The system uses water drawn from two intakes in the Detroit River – one to the north near the mouth of Lake St. Clair and one to the south near Lake Erie. The water is directed to four large water treatment plants for processing before travelling the many miles of water mains to our community.

Grosse Pointe Shores has approximately 17.6 miles of water main lines servicing the community. The average age of the water mains is over 61 years old.

Sewage is currently processed through the Northeast Sewage Disposal System of the Wayne County Department of Public Services/Environmental Services Group. The Northeast Sewage Disposal System is made up of: Village of Grosse Pointe Shores, City of Grosse Pointe Woods, City of Harper Woods, Milk River Drainage District and the South Macomb Sanitary District. Grosse Pointe Shores represents 2.49% of the total flow in this system.

The City is currently in negotiations with South East Macomb Sanitary District to take over the operations of the sewer system from Wayne County. There is no expected increase in the costs of the operations.

There are over 29.5 miles of storm and sanitary sewer lines with an average age of 50 years.

VILLAGE OF GROSSE POINTE SHORES, A MICHIGAN CITY

| | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|--|--|
| | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | | |
| ACTIVITY 556 WATER/SEWER | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | | |
| REVENUES | | | | | | | | | | | | | | |
| Sale of Water | \$ 1,573,996 | \$ 2,164,537 | \$ 2,302,391 | \$ 2,460,530 | \$ 1,498,754 | \$ 2,199,424 | \$ 2,584,640 | \$ 2,713,872 | \$ 2,849,566 | \$ 2,992,044 | \$ 3,141,646 | | | |
| Water Penalties | \$ 9,756 | \$ 12,695 | \$ 12,733 | \$ 12,000 | \$ 12,707 | \$ 12,707 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | | | |
| Miscellaneous | \$ - | \$ - | \$ 232,363 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Surplus Used/Bond Proceeds | \$ - | \$ - | \$ - | \$ 56,414 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 2003 Bond Appropri. from D/S | \$ 248,838 | \$ 234,370 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 2004 Bond Appropri. from D/S | \$ 86,538 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 2013 Bond Appropri. from D/S | \$ 38,115 | \$ 161,750 | \$ 159,113 | \$ 153,812 | \$ 153,954 | \$ 153,812 | \$ 148,567 | \$ 145,888 | \$ 167,746 | \$ 160,616 | \$ 155,654 | | | |
| Amortization of Bond Premium | \$ - | \$ 4,026 | \$ 4,026 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Total Revenues: | \$ 1,957,243 | \$ 2,577,377 | \$ 2,710,626 | \$ 2,682,756 | \$ 1,665,414 | \$ 2,365,943 | \$ 2,745,707 | \$ 2,872,260 | \$ 3,029,812 | \$ 3,165,160 | \$ 3,309,800 | | | |
| EXPENDITURES | | | | | | | | | | | | | | |
| Personal Services | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | | | |
| Salaries | \$ 47,261 | \$ 49,805 | \$ 50,550 | \$ 52,067 | \$ 41,899 | \$ 51,875 | \$ 53,172 | \$ 54,501 | \$ 55,864 | \$ 57,260 | \$ 58,692 | | | |
| Seasonal | \$ - | \$ - | \$ 1,860 | \$ 2,500 | \$ 1,765 | \$ 1,765 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | | | |
| Overtime | \$ 2,787 | \$ 1,956 | \$ 3,202 | \$ 3,052 | \$ 2,644 | \$ 3,644 | \$ 3,753 | \$ 3,866 | \$ 3,982 | \$ 4,101 | \$ 4,224 | | | |
| Social Security | \$ 3,712 | \$ 3,789 | \$ 4,159 | \$ 4,441 | \$ 3,453 | \$ 4,753 | \$ 4,896 | \$ 5,043 | \$ 5,194 | \$ 5,350 | \$ 5,510 | | | |
| Medical/Dental | \$ 13,205 | \$ 12,965 | \$ 11,478 | \$ 12,339 | \$ 11,286 | \$ 13,448 | \$ 14,456 | \$ 15,541 | \$ 16,706 | \$ 17,959 | \$ 19,306 | | | |
| Life Insurance | \$ 417 | \$ 424 | \$ 450 | \$ 464 | \$ 408 | \$ 490 | \$ 524 | \$ 561 | \$ 600 | \$ 642 | \$ 687 | | | |
| Pension | \$ 10,838 | \$ 9,524 | \$ 10,079 | \$ 12,256 | \$ 12,256 | \$ 12,256 | \$ 10,795 | \$ 11,119 | \$ 11,452 | \$ 11,796 | \$ 12,150 | | | |
| Compensated absences | \$ (371) | \$ (3,628) | \$ (1,406) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Longevity | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 600 | \$ 600 | \$ 800 | \$ 800 | \$ 800 | | | |
| Workers Compensation | \$ 2,148 | \$ 1,440 | \$ 1,388 | \$ 1,402 | \$ 1,400 | \$ 1,400 | \$ 2,259 | \$ 2,417 | \$ 2,586 | \$ 2,767 | \$ 2,961 | | | |
| Uniforms | \$ 598 | \$ 695 | \$ 691 | \$ 800 | \$ 625 | \$ 625 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | | | |
| Miscellaneous Expenses | \$ 2,774 | \$ 1,014 | \$ 623 | \$ 5,000 | \$ 895 | \$ 1,000 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | | | |
| Sewage Cost | \$ 700,804 | \$ 647,831 | \$ 636,284 | \$ 698,628 | \$ 477,213 | \$ 636,284 | \$ 733,559 | \$ 770,237 | \$ 808,749 | \$ 849,186 | \$ 891,646 | | | |
| Water Cost | \$ 506,663 | \$ 611,918 | \$ 623,313 | \$ 631,400 | \$ 427,601 | \$ 654,126 | \$ 662,922 | \$ 696,068 | \$ 730,872 | \$ 767,415 | \$ 805,786 | | | |
| Repair/Maintenance of Sewer | \$ 86,252 | \$ 62,563 | \$ 157,550 | \$ 250,000 | \$ 112,606 | \$ 172,606 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | | | |
| Repair/Maintenance of Water | \$ 88,255 | \$ 93,157 | \$ 151,297 | \$ 200,000 | \$ 184,689 | \$ 224,689 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | | | |
| COLA | \$ 554 | \$ - | \$ 882 | \$ 427 | \$ 427 | \$ 427 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | | | |
| Amortization Expense | \$ - | \$ 6,980 | \$ 6,980 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Depreciation | \$ 477,092 | \$ 477,092 | \$ 477,092 | \$ 480,667 | \$ - | \$ 480,667 | \$ 480,667 | \$ 480,667 | \$ 480,667 | \$ 480,667 | \$ 480,667 | | | |
| Equipment | \$ - | \$ - | \$ - | \$ 68,763 | \$ - | \$ - | \$ 80,000 | \$ - | \$ - | \$ - | \$ - | | | |
| Pension Expense | \$ 58,953 | \$ 98,236 | \$ 86,501 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Bond Issuance Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Bond Premium | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 2003 Bond Interest | \$ 8,740 | \$ 2,196 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 2004 Bond Interest | \$ (31,518) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 2013 Bond Interest | \$ 38,215 | \$ 36,868 | \$ 34,373 | \$ 31,850 | \$ 31,907 | \$ 31,907 | \$ 29,497 | \$ 26,818 | \$ 23,161 | \$ 18,866 | \$ 13,904 | | | |
| Agent Fees | \$ 750 | \$ 142 | \$ - | \$ 700 | \$ 142 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Total Expenditures: | \$ 2,244,129 | \$ 2,340,966 | \$ 2,483,347 | \$ 2,682,756 | \$ 1,537,215 | \$ 2,517,962 | \$ 2,759,100 | \$ 2,749,437 | \$ 2,822,633 | \$ 2,898,810 | \$ 2,978,333 | | | |

MARINA FUND – 594

| | ACTUAL | ACTUAL | ACTUAL | | AS OF | ESTIMATED | PROPOSED | FORECAST | FORECAST | FORECAST | FORECAST | | |
|--------------------------------|------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|--|
| | Year End | Year End | Year End | Budget | 4/20/2018 | YEAR END | Budget | Budget | Budget | Budget | Budget | | |
| ACTIVITY | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | | |
| REVENUES | | | | | | | | | | | | | |
| Boatwell Rentals | \$ 181,680 | \$ 251,649 | \$ 209,702 | \$ 208,603 | \$ 204,572 | \$ 214,572 | \$ 221,009 | \$ 227,639 | \$ 234,469 | \$ 241,503 | \$ 248,748 | | |
| Electrical | \$ 6,044 | \$ 6,104 | \$ 5,183 | \$ 4,952 | \$ 4,526 | \$ 5,226 | \$ 5,383 | \$ 5,544 | \$ 5,710 | \$ 5,882 | \$ 6,058 | | |
| Interest | \$ 952 | \$ 811 | \$ 1,193 | \$ 1,231 | \$ 898 | \$ 1,198 | \$ 1,234 | \$ 1,271 | \$ 1,309 | \$ 1,348 | \$ 1,389 | | |
| Miscellaneous Revenues | \$ 11,094 | \$ 10,594 | \$ 14,175 | \$ 10,600 | \$ - | \$ 10,600 | \$ 10,600 | \$ 10,600 | \$ 10,600 | \$ 10,600 | \$ 10,600 | | |
| Contribution from General Fund | \$ 100,000 | \$ 100,000 | \$ 125,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 50,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | | |
| Total Revenues: | \$ 299,770 | \$ 369,159 | \$ 355,253 | \$ 325,386 | \$ 309,996 | \$ 331,596 | \$ 288,226 | \$ 345,054 | \$ 352,088 | \$ 359,333 | \$ 366,795 | | |
| EXPENDITURES | | | | | | | | | | | | | |
| To Fund Surplus | \$ - | | | \$ 107,237 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Electrical | \$ 6,853 | \$ 8,799 | \$ 8,076 | \$ 8,212 | \$ 7,027 | \$ 9,027 | \$ 9,298 | \$ 9,577 | \$ 9,864 | \$ 10,160 | \$ 10,465 | | |
| Miscellaneous Expenses | \$ 2,694 | \$ 3,366 | \$ 10,550 | \$ 5,000 | \$ 4,232 | \$ 4,232 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | | |
| Project Cost | \$ 30,245 | \$ - | \$ 23,565 | \$ 10,000 | \$ 4,334 | \$ 6,700 | \$ 50,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | | |
| Contribution to General | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Depreciation | \$ 103,095 | \$ 77,387 | \$ 77,387 | \$ 77,387 | \$ - | \$ 77,387 | \$ 77,387 | \$ 77,387 | \$ 77,387 | \$ 77,387 | \$ 77,387 | | |
| Bond Issuance Expense | \$ - | \$ 52,849 | \$ 4,021 | | | | | | | | | | |
| Bond Principal | | | | \$ - | | | | | | | | | |
| Bond Premium | \$ - | \$ (332,124) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Bond Issuance | \$ 4,021 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Bond Interest | \$ 148,936 | \$ 150,938 | \$ 124,321 | \$ 116,550 | \$ 116,550 | \$ 116,550 | \$ 114,550 | \$ 112,550 | \$ 110,550 | \$ 107,550 | \$ 102,650 | | |
| Agent Fees | \$ 750 | \$ 750 | \$ 1,000 | \$ 1,000 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | | |
| Total Expenditures: | \$ 296,594 | \$ (38,035) | \$ 248,921 | \$ 325,386 | \$ 132,894 | \$ 224,646 | \$ 256,985 | \$ 215,264 | \$ 213,551 | \$ 210,847 | \$ 206,252 | | |

The Marina Fund is also an enterprise fund that is primarily funded by the users of the marina.

Each year the City contracts with a service provider for algae/weed reducing treatments. Piling and dock repairs are also made as needed due to lake level changes and storm damage.

In 2016, the City was able to refund (refinance) the Marina's General Obligation Limited Tax Bonds of 2007. The 2007 issue contained interest rates ranging from 4% to 4.375%. The new issue reduced the interest rates ranging from 2% to 4% - a estimated gross savings to the City of \$569,000. This savings was mainly due to our increased Standard & Poor's rating of AAA.

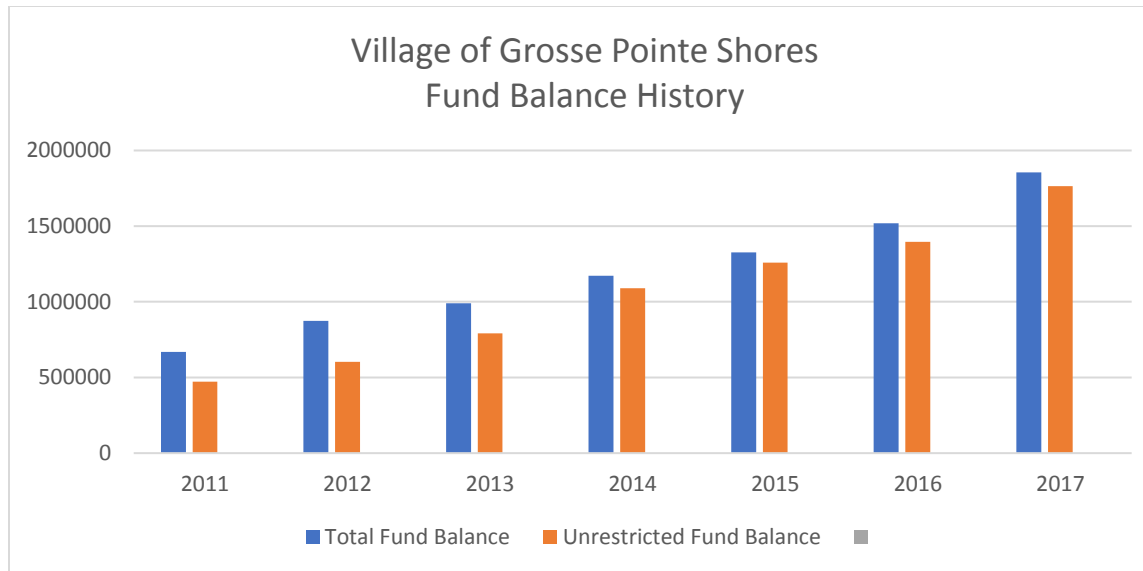
RESERVE ACCOUNTS

Governmental Fund Balance is simply the difference between assets and liabilities. A variety of people review a community's fund balance for a number of reasons. Whether it is a tax payer wondering about their community's financial position or maybe a bond analyst researching the financial status of an outstanding bond issue, the fund balance is a valuable tool to many.

The Government Finance Officers Association recommends maintaining a General Fund fund balance equal to a minimum of two months of operations – roughly 17%. This recommendation was created so that a community can manage current and future risks, especially in times of a turbulent economy.

The Village of Grosse Pointe Shores' City Council set a goal of 25% in November 2015 up from the previous goal of 20%. The City's goal is to have three months of revenue on hand in case of unforeseen scenarios. As of June 30, 2017, the collective unrestricted fund balance for the General Fund was \$1,765,155 or 30.2% of total expenditures.

Fund balance is required to be reported in two types – reserved and unreserved. A reserved fund balance is the portion of the fund balance that is reserved for particular uses such as inventories or prepaid expenditures. The unreserved fund balance is the portion that can be used for any purpose of the fund. Often portions of the unreserved fund balance may be designated for use in a particular manner. The Village of Grosse Pointe Shores has two such unreserved accounts.



Capital Equipment/Improvement Reserve

The Capital Equipment/Improvement Reserve was created during Fiscal Year ending June 30, 2015 in order to set aside funds for the replacement of the City's capital equipment and the improvements of the City's capital assets. As discussed earlier in this report, replacing some of our equipment can be very costly and a burden to a single fiscal year budget – such as a new fire engine or a new refuse truck. The capital equipment/improvement reserve allows the City to save for such expenditures.

As of June 30, 2017, the Capital Equipment/Improvement Reserve had a balance of \$376,004. An additional \$95,000 is expected to be reserved for the fiscal year ending June 30, 2018.

Park Renovation Reserve

During the fiscal year ending June 30, 2017, the Park Renovation Reserve was created in order to fund a large construction project at the City's Osius Park. The plans included total reconstruction of the tennis courts, rebuilding the parking lot and the construction of a new gate house for added security to the park.

The City Council voted to levy an additional one mill of property taxes during the 2016 and 2017 tax years to fund this project. A total of \$528,114 was raised in property taxes during these two years and additional funds have been and will be donated for this project.

As of June 30, 2017, the Park Renovation Reserve had a balance of \$221,159 and is expected to have a remaining balance of approximately \$225,000 at June 30, 2018.

This project is expected to be completed during fiscal year ending June 30, 2019.

| VILLAGE OF GROSSE POINTE SHORES | | | | | | |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total Fund Balance | | | | | | |
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ESTIMATED | FORECAST |
| | Year End | Year End | Year End | Year End | YEAR END | Budget |
| | 2013/2014 | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| Reserve | \$ 1,171,902 | \$ 1,132,157 | \$ 1,518,794 | \$ 1,518,794 | \$ 1,855,098 | \$ 2,079,092 |
| Additions | \$ - | \$ - | \$ - | \$ 514,575 | \$ 545,453 | \$ 105,000 |
| Use | \$ - | \$ - | \$ - | \$ 178,271 | \$ 321,459 | \$ 257,759 |
| Reserve Year End Balance | \$ 1,171,902 | \$ 1,132,157 | \$ 1,518,794 | \$ 1,855,098 | \$ 2,079,092 | \$ 1,926,333 |
| VILLAGE OF GROSSE POINTE SHORES | | | | | | |
| Capital Equipment Reserve | | | | | | |
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ESTIMATED | FORECAST |
| | Year End | Year End | Year End | Year End | YEAR END | Budget |
| | 2013/2014 | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| Reserve | \$ - | \$ - | \$ 195,188 | \$ 354,282 | \$ 376,004 | \$ 471,004 |
| Additions | \$ - | \$ 195,188 | \$ 159,094 | \$ 159,097 | \$ 95,000 | \$ 75,000 |
| Use | \$ - | \$ - | \$ - | \$ 137,375 | \$ - | \$ - |
| Reserve Year End Balance | \$ - | \$ 195,188 | \$ 354,282 | \$ 376,004 | \$ 471,004 | \$ 546,004 |

| | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| VILLAGE OF GROSSE POINTE SHORES | | | | | | |
| Park Renovation Reserve | | | | | | |
| | | | | | | |
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ESTIMATED | FORECAST |
| | Year End | Year End | Year End | Year End | YEAR END | Budget |
| | 2013/2014 | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| Reserve | \$ - | \$ - | \$ - | \$ - | \$ 221,159 | \$ 227,759 |
| Additions | \$ - | \$ - | \$ - | \$ 262,055 | \$ 328,059 | \$ 30,000 |
| Use | \$ - | \$ - | \$ - | \$ 40,896 | \$ 321,459 | \$ 257,759 |
| Reserve Year End Balance | \$ - | \$ - | \$ - | \$ 221,159 | \$ 227,759 | \$ - |
| | | | | | | |
| VILLAGE OF GROSSE POINTE SHORES | | | | | | |
| General Fund Unassigned Reserve | | | | | | |
| | | | | | | |
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ESTIMATED | FORECAST |
| | Year End | Year End | Year End | Year End | YEAR END | Budget |
| | 2013/2014 | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| Reserve | | | | 1164512 | \$ 1,257,935 | \$ 1,380,329 |
| Additions | | | | 93423 | \$ 122,394 | |
| Use | | | | | \$ - | |
| Reserve Year End Balance | \$ 1,171,902 | \$ 936,969 | \$ 1,164,512 | \$ 1,257,935 | \$ 1,380,329 | \$ 1,380,329 |

Glossary

Assessed valuation is the value placed on a property equal to 50% of the fair market value as required by State law.

Bond – a written promise to pay (debt) a specified sum of money at a specified future date(s) along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt to pay for specific capital improvements.

Budget – A plan of financial operations based on an estimate of proposed expenditures for a given period and the proposed means of financing them.

Capital Expenditure – an expense made to purchase new equipment or improve a long-term asset.

Debt Service – The associated costs of paying principal and interest payments on borrowed funds according to a predetermined payment schedule.

Department – A major activity of the City.

Depreciation – A portion of the cost of a capital asset used during the year.

Enterprise fund – A fund in which the services provided are financed and operated similarly to that of a business. The cost of the service is to be financed by the users of the service. Rate schedules are established to assure adequate funding to meet the necessary expenses.

Expenditure is the cost of goods received and/or services rendered.

Fiscal year – The City's fiscal year is July 1 through June 30.

Fund – a fiscal and accounting entity.

Fund balance is the excess of a fund's accumulated assets over its liabilities. Excess revenues over expenditures at the fiscal year end will increase a fund's fund balance.

General Fund – the major operating fund of the City that records all financial transactions for the City except those funds required to be accounted for in another fund.

Grosse Pointe Shores Improvement Foundation (GPSIF) – A volunteer non-profit organization established in 1984 by a group of Grosse Pointe Shores residents to initiate and fund community enhancements.

Legacy Costs – Costs incurred by the City in prior years usually consisting of obligations to pay health care costs for retirees.

Mill – A taxation unit equal to one dollar of property tax for every \$1,000 of a property's taxable valuation.

Millage – A taxation rate expressed in mills per dollar.

Proposal A is the State constitutional amendment that was approved by the voters of Michigan in 1994 which limits the increase in taxable value to a property to the Consumer Price Index or 5%, whichever is less. This applies to all parcels of properties that did not have a transfer of ownership in the preceding year. For properties that have a change of ownership or where additions or new construction has taken place, the taxable value is uncapped to the assessed value.

Public Hearing – An open meeting regarding a proposed project, document or pending Council action that provides citizens an opportunity to voice their views prior to the City Council action.

Revenue – An addition to the assets of a fund that does not increase liabilities nor represent an expenditure recovery.

State Equalized Value (SEV) – The assessed valuation of a property within the City that is determined by the City's Assessor, reviewed and adjusted if needed by the City's Board of Review and the State Tax Commission to assure an assessment level of 50% of the market value as required by State Law.

Surplus Funds – Funds not immediately needed to pay demands as determined by management.

Taxable Value – The value used as a basis to levy property taxes. Established by a state constitutional amendment, increases in value attributed to market increases are limited to the lesser of the rate of inflation or 5%. Upon a change in ownership, the taxable value returns to 50% of market value (true cash value).